



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ST. JOHN THE BAPTIST PARISH CLERK OF COURT

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Felicia Feist
St. John the Baptist Parish Clerk of Court
Edgard, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the St. John the Baptist Parish Clerk of Court (the Clerk of Court) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise 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, each 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 aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, which 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 management’s discussion and analysis, pages 5-9, the analysis and budgetary comparison information on pages 40-41, the schedule of proportionate share of the net pension liability and schedule of contributions and the related notes to required supplementary information on pages 42-44 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance

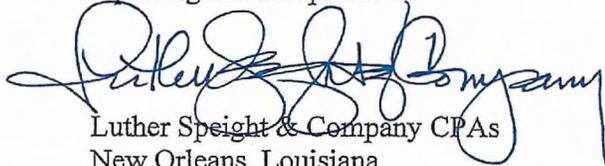
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court’s basic financial statements. The Schedule of Changes in Fiduciary Liabilities and the Schedule of Compensation, Benefits, and Other Payments to Agency Head (the schedules) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control over financial reporting and compliance.

A handwritten signature in blue ink, appearing to read "Luther Speight", is written over the printed name of the firm.

Luther Speight & Company CPAs
New Orleans, Louisiana
December 29, 2025

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

The Management's Discussion and Analysis of St. John the Baptist Parish Clerk of Court's financial performance provides an overview of the financial activities for the year. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the Clerk of Court exceeded its assets by \$1,742,299 at June 30, 2025. The Clerk of Court has an unrestricted net deficit of (\$2,399,519) in governmental activities.
- During the year, the Clerk of Court had \$2,276,534 of revenue generated by governmental programs during the year, \$358,361 in general revenues, and expenses of \$2,633,704. This resulted in a change in net position of \$1,191.
- Governmental funds reported an ending fund balance of \$806,126.
- Total governmental fund revenues were \$2,634,895 in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management's Discussion and Analysis (this section), the Basic Financial Statements, and Required Supplementary Information. The Basic Financial Statements include two kinds of statements that present different views of the Clerk of Court. The first two statements are Government-Wide Financial Statements which provide both long-term and short-term information about the Clerk of Court's overall financial status. The remaining statements are Fund Financial Statements which focus on individual funds of the Clerk of Court, reporting the Clerk of Court's operations in more detail than the Government-Wide Financial Statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Government-Wide Financial Statements report information about the Clerk of Court as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Clerk of Court's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

The two Government-Wide statements report the Clerk of Court's net position and how they have changed. The balance of net position is an indicator of the financial well-being of the Clerk of Court. Increases and decreases in net position are an indicator of whether its financial health is improving or declining.

FUND FINANCIAL STATEMENTS

The Fund Financial Statements provide more detailed information about the Clerk of Court's most significant funds - not the entity as a whole. Funds are accounting devices that governments use to keep track of specific sources of funding and spending for particular purposes. The Clerk of Court has two (2) governmental funds to account for the numerous funding sources provided annually, both of which are considered major funds and presented individually in the financial statements. These statements report governmental activities on a more current basis rather than a long-term basis, indicating sources and uses of funding and resources available for spending in future periods. Governmental fund financial statements focus on how money flows in and out of those funds, the balances that are left at year-end, and the amount available for spending in future periods. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can be readily converted to cash. The relationship between governmental activities reported in the government-wide financial statements and the governmental funds reported in the fund financial statements are reconciled in the fund financial statements.

The Clerk of Court is the trustee, or fiduciary, for funds reserved by the Court as well as for Advanced Costs collected for court costs. All of these fiduciary activities are reported in a separate Statement of Assets and Liabilities. We exclude these activities from the other financial statements because the Clerk of Court cannot use these assets to finance its operations. The Clerk of Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information. The Budgetary Comparison Schedule reports the original and final amended budget adopted by the Clerk of Court as well as the actual activities and how they compare to the final budgeted numbers.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The liabilities of the Clerk of Court exceeded its assets by \$1,742,299 at June 30, 2025. The Clerk of Court has an unrestricted net deficit of (\$2,399,519). The following table reflects condensed information on the Clerk of Court's net position at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Assets			
Cash and Cash Equivalents	\$ 701,744	\$ 872,416	\$ (170,672)
Certificates of Deposit	100,661	100,661	-
Receivables	11,027	1,270	9,757
Due From Other Governments	-	3,709	(3,709)
Prepaid Expenses	94,538	34,046	60,492
Capital Assets, net	17,631	8,466	9,165
Total Assets	<u>925,601</u>	<u>1,020,568</u>	<u>(94,967)</u>
Deferred Outflows of Resources			
Pension Deferrals	198,528	523,962	(325,434)
Total Deferred Outflows of Resources	198,528	523,962	(325,434)
Liabilities			
Accounts Payable and Accrued Expenses	101,844	91,062	10,782
Pension Liabilities	2,566,056	3,115,582	(549,526)
Total Liabilities	<u>2,667,900</u>	<u>3,206,644</u>	<u>(538,744)</u>
Deferred Inflows of Resources			
Pension Deferrals	838,117	720,965	117,152
Total Deferred Inflows of Resources	838,117	720,965	117,152
Net Position			
Net Investment in Capital Assets	17,631	8,466	9,165
Unrestricted Deficit	(2,399,519)	(2,391,545)	(7,974)
Total Net Position (Deficit)	<u>\$ (2,381,888)</u>	<u>\$ (2,383,079)</u>	<u>\$ 1,191</u>

**ST. JOHN THE BAPTIST PARISH - CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

The Clerk of Court had (\$466,571) in net position subject to restrictions in the current year. Restricted net position relates to any surplus fund balance for the Eastbank Fund, a special revenue fund. The Clerk of Court's total revenues for the year in governmental activities were \$2,634,895 (\$2,276,534 in program revenues and \$358,361 in general revenues).

FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Looking at funds helps you consider whether the Clerk of Court is being accountable for the resources provided to it but may also give you more insight into overall financial health.

The focus of the Clerk of Court's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Clerk of Court's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Clerk of Court's governmental funds reported combined ending fund balances of \$806,126. Unassigned fund balance was reported at \$1,178,159.

The General Fund is the primary fund of the Clerk of Court. As of June 30, 2025, the General Fund had an unassigned fund balance of \$1,178,159. As a measure of the General Fund's liquidity, it may be useful to compare the fund balance to total fund expenditures. The unassigned fund balance represents 45% of total General Fund expenditures in the current year.

The fund balance of the Eastbank Fund (Special Revenue Fund) decreased by \$41,237 during the current fiscal year due to a transfer to the General Fund to resolve a re-occurring deficit fund balance.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

BUDGETARY HIGHLIGHTS

The Clerk of Court's budget is prepared according to Louisiana law. During the course of the year, the Clerk of Court revises its budget to take into consideration significant changes in revenues or expenditures. Louisiana Revised Statute 39:1311 requires a budget amendment for Special Revenue funds if expected revenue is less than budgetary goals by 5% or more, or if anticipated expenditures are in excess of budgetary goals by 5% or more. The restrictions are not applicable for the General Fund. A statement reporting the Clerk of Court's original budgets compared with actual operating results is provided in the schedules beginning on page 40.

A comparison of actual results as of June 30, 2025 and the original budget for the General Fund are as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Total Revenues	\$ 2,106,800	\$ 2,516,455	\$ 409,655
Total Expenses	<u>2,204,300</u>	<u>2,590,132</u>	<u>(385,832)</u>
Net Change in Fund Balance	\$ (97,500)	\$ (73,677)	\$ 23,823

CAPITAL ASSETS

The Clerk reported net capital assets of \$17,631 and \$8,466 at June 30, 2025 and 2024, respectively. Capital assets consist of various furniture, fixtures & equipment. Depreciation expense for the year was \$10,425.

ECONOMIC AND OTHER FACTORS BEARING ON THE CLERK'S FUTURE

Historically, the Clerk of Court's office staff and costs remain relatively stable and should continue to do so. The Clerk's office anticipates a similar amount of program revenues in the following year, which would lead to a similar change in fund balance next year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the finances and to show the accountability for the funds received. If you have questions about this report or need additional information, contact: Honorable Felicia Feist, St. John the Baptist Parish Clerk of Court, P.O. Box 280, Edgard, Louisiana 70049.

BASIC FINANCIAL STATEMENTS

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
AS OF JUNE 30, 2025

Assets

Cash and Cash Equivalents	\$	701,744
Certificates of Deposit		100,661
Receivables		11,027
Prepaid Expenses		94,538
Capital Assets, net		17,631
Total Assets		<u><u>925,601</u></u>

Deferred Outflows of Resources

Pension Deferrals		198,528
Total Deferred Outflows of Resources		<u>198,528</u>

Liabilities

Accounts Payable and Accrued Expenses		101,844
Pension Liabilities		2,566,056
Total Liabilities		<u><u>2,667,900</u></u>

Deferred Inflows of Resources

Pension Deferrals		838,117
Total Deferred Inflows of Resources		<u>838,117</u>

Net Position

Net Investment in Capital Assets		17,631
Unrestricted Deficit		(2,399,519)
Total Net Position (Deficit)	\$	<u><u>(2,381,888)</u></u>

The accompanying notes are an integral part of these financial statements.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Expenses</u>	<u>Program Revenues</u>	
		Charges for Services	Net (Expenses)/Revenues
Governmental Activities:			
General Government	\$ 2,633,704	\$ 2,276,534	\$ (357,170)
Total governmental Activities:			<u>(357,170)</u>
General Revenues:			
Miscellaneous Revenue			358,315
Interest and Investment Earnings			46
Total General Revenues			<u>358,361</u>
Change in Net Position			1,191
Net Position - Beginning			<u>(2,383,079)</u>
Net Position - Ending			<u>\$ (2,381,888)</u>

The accompanying notes are an integral part of these financial statements.

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2025

	General Fund	Eastbank Expense Special Revenue Fund	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 642,964	\$ 58,780	\$ 701,744
Certificates of Deposit	100,661	-	100,661
Receivables, Net	11,027	-	11,027
Due From Other Funds	525,351	-	525,351
Prepaid Expenses	94,538	-	94,538
Total Assets	\$ 1,374,541	\$ 58,780	\$ 1,433,321
Liabilities			
Accounts Payable	\$ 17,514	\$ -	\$ 17,514
Accrued Expenses	84,330	-	84,330
Due to Other Funds	-	525,351	525,351
Total Liabilities	101,844	525,351	627,195
Fund Balance			
Nonspendable	94,538	-	94,538
Restricted	-	(466,571)	(466,571)
Unassigned	1,178,159	-	1,178,159
Total Fund Balance	1,272,697	(466,571)	806,126
Total Liabilities and Net Assets	\$ 1,374,541	\$ 58,780	\$ 1,433,321

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund	East Bank Expense Special Revenue Fund	Total Governmental Funds
Revenues			
Licenses and Permits	\$ 5,549	\$ -	\$ 5,549
Fees, Charges and Commissions:			
Court Costs, Fees, and Charges	1,679,676	118,394	1,798,070
Recording Legal Documents	383,125	-	383,125
Certified Copies	89,790	-	89,790
Intergovernmental Revenues:			
State - Child Support Fees	6,892	-	6,892
Other Intergovernmental Revenues	351,423	-	351,423
Interest	-	46	46
Total Revenues	<u>2,516,455</u>	<u>118,440</u>	<u>2,634,895</u>
Expenditures			
Current:			
General Government:			
Personnel Salaries and Related Benefits	1,688,322	159,677	1,847,999
Operating Services	881,063	-	881,063
Materials and Supplies	-	-	-
Capital Outlay	20,747	-	20,747
Total Expenditures	<u>2,590,132</u>	<u>159,677</u>	<u>2,749,809</u>
Net Change in Fund Balance	(73,677)	(41,237)	(114,914)
Fund Balance, Beginning of Year	<u>1,346,374</u>	<u>(425,334)</u>	<u>921,040</u>
Fund Balance, End of Year	<u>\$ 1,272,697</u>	<u>\$ (466,571)</u>	<u>\$ 806,126</u>

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
RECONCILIATION OF GOVERNMENT FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
AS OF JUNE 30, 2025**

Fund Balances, Total Governmental Funds	\$	806,126
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital Assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.

Governmental capital assets	223,913	
Less Accumulated Depreciation	<u>(206,282)</u>	
		17,631

Deferred outflows of resources related to the pension plan		198,528
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Deferred inflows of resources related to the pension plan		(838,117)
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Net Pension Liability	(1,711,937)	
Net OPEB Obligation	<u>(854,119)</u>	
		<u>(2,566,056)</u>

Net Position of Governmental Activities	\$	<u><u>(2,381,888)</u></u>
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The accompanying notes are an integral part of these financial statements.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Net Change in Fund Balances, Total Governmental Funds \$ (114,914)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This represents the amount that capital outlays exceeded depreciation expense in the current period.

Capital Outlay	20,747
Depreciation Expense	(10,425)

Loss on Disposal of Capital Assets	(1,157)
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In the Statement of Activities, certain pension and OPEB-related outflows and inflows of resources are recognized in the current year, while others are deferred. The net effect of these pension-related transactions are as follows:

Current year pension (expense) per the retirement system	13,831
Current year OPEB (expense)	93,109
	106,940

Change in Net Position of Governmental Activities	\$ 1,191
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The accompanying notes are an integral part of these financial statements.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
AS OF JUNE 30, 2025**

Assets

Current Assets

Cash and Cash Equivalents	\$ 4,711,711
Certificates of Deposit	<u>1,853,962</u>
Total Assets	<u><u>\$ 6,565,673</u></u>

Liabilities

Current Liabilities

Due to Litigants and Others	<u>\$ 6,565,673</u>
Total Liabilities	<u><u>\$ 6,565,673</u></u>

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
STATEMENT OF CHANGES IN FIDUCIARY FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2025**

ADDITIONS

Deposits on Behalf of Litigants	<u>\$ 3,538,280</u>
Total Additions	<u>3,538,280</u>

DEDUCTIONS:

Disbursements on Behalf of Litigants	<u>2,861,583</u>
Total Deductions	<u>2,861,583</u>

Change in Fiduciary Fund Balance	676,697
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FIDUCIARY FUND BALANCE

Beginning of Year	<u>5,888,976</u>
End of Year	<u><u>\$ 6,565,673</u></u>

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the St. John the Baptist Parish Clerk of Court (the "Clerk of Court") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Clerk of Court's accounting policies are described below.

Reporting Entity

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

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official.

As an independently elected official, the Clerk of Court is solely responsible for the operations of their office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Certain units of local government over which the Clerk of Court exercises no oversight responsibility, such as the St. John the Baptist Parish (the "Parish") School Board, other independently elected officials, and municipalities within the Parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Clerk of Court.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the Clerk of Court. The effect of interfund activity has been removed from these statements.

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 programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The accounts of the Clerk of Court are organized and operated based on 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. 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 expenditures/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 expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

Governmental Funds

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

Eastbank Expense Special Revenue Fund - As provided by Louisiana Revised Statute 13:851, an additional cost is assessed in all criminal cases of which the Fortieth Judicial District Court has jurisdiction. This additional cost provides support for the Clerk of Court's branch office located on the east bank of the Mississippi River. The collection of the additional cost and related expenses of the east bank office are accounted for in this fund.

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 agency funds. The agency funds are as follows:

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

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Criminal Juror Fund - accounts for funds from the Parish for criminal court proceedings pending court actions.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Clerk of Court considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as required by accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Budgetary Accounting

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. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year.

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court.

Cash and Cash Equivalents

For the purpose of the statement of net position, cash includes all demand, savings accounts, and certificates of deposit with less than three months of maturity of the Clerk of Court.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include furniture, fixtures, 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 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 accompanying 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. Furniture, fixtures, and equipment have an estimated useful life of 5 to 10 years.

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, Deferred Outflows of Resources, represents a consumption of net position that applies to a future period and so will not be recognized as an expense until then. The Clerk of Court has one item that meets the criterion for this category, pension-related deferrals.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, Deferred Inflows of Resources, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Clerk of Court has one item that meets the criterion for this category, pension-related deferrals.

Compensated Absences

Employees of the Clerk of Court's office earn five (5) to twenty (20) days of vacation leave each year depending on length of service. In addition, employees earn twelve (12) days of sick leave each year. Employees may carry over five (5) days of vacation leave based on their anniversary date. Sick leave may accumulate indefinitely up to two hundred forty (240) hours. Upon resignation or retirement, employees may, at the discretion of the Clerk of Court, be paid for unused vacation at the employee's current rate of pay.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equity Classifications

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

- a. Net Investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – consists of net positions with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments or law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – all other net positions that do not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance

Fund balance for the Clerk of Court's governmental funds is reported depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. In the governmental fund financial statements, fund balances are classified as follows:

- d. Non-spendable - amounts that cannot be spent either because they are in non-spendable form (such as inventories and prepaid amounts) or because they are legally or contractually required to be maintained intact.
- e. 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.
- f. Committed - amounts that can be used only for specific purposes determined by a formal action of the government's highest level of decision-making authority.
- g. Assigned - amounts the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.
- h. Unassigned - amounts that are available for any purpose.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Transactions

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recently Issued and Implemented Accounting Pronouncements

The Governmental Accounting Standards Board also issued Statement No. 96, Subscription-Based Information Technology Arrangements, effective for reporting periods beginning subsequent to June 15, 2022. The statement provides accounting and financial reporting guidance specifically for government end users of subscription-based information technology arrangements (SBITAs). With the adoption of GASB 96, the Clerk established a materiality policy for its SBITAs. The Clerk has set a threshold to report SBITAs for contracts with values of \$100,000 or more, similar to that for leases. At June 30, 2025, the Clerk did not have any SBITAs that meet the criteria for balance sheet recognition.

GASB Statement No. 101, *Compensated Absences*, is effective for fiscal years beginning after December 15, 2023. 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. At June 30, 2025, the Clerk did not have compensated absences to accrue.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Clerk of Courts' Pension and Relief Fund ("the Fund") and additions to/deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the Fund. 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.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2: CASH AND CERTIFICATES OF DEPOSIT

At June 30, 2025, the Clerk of Court had the following cash and certificates of deposit as follows:

Governmental Funds	\$ 802,405
Fiduciary Funds	<u>6,565,673</u>
Total	<u><u>\$ 7,368,078</u></u>

Under State law, the bank balances of these deposits must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. At year-end, the bank balances were fully secured by the amount insured by the FDIC or collateralized with securities held by the Clerk of Court's agent in the Clerk's name.

NOTE 3: CAPITAL ASSETS

Capital assets consisted of the following at June 30, 2025:

Furniture, Fixtures & Equipment	\$ 223,913
Accumulated Depreciation	<u>(206,282)</u>
Capital Assets, Net	<u><u>\$ 17,631</u></u>

Depreciation expense for the year ended June 30, 2025 was \$10,425.

NOTE 4: PENSION PLAN

Plan Description

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement Benefits

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, are 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 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

Disability Benefits

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

Survivor Benefits

Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

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 $\frac{1}{4}$ 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 $\frac{1}{2}$ of the member's accrued retirement benefit in equal shares. 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 Plan Option

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.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

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.

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.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

Reporting Date

The Clerk reports pension liabilities, pension expense, and deferred outflows and inflows of resources related to pensions based on the Louisiana Clerks of Court Employer Pension Report for the prior year, which would be as of and for the year ended June 30, 2024. This is also the valuation date for the pension plan. The following notes and pension schedules will report pension amounts as of June 30, 2024, which are included in the financial statements as of June 30, 2025.

Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2024, the actual employer contribution rate was 23.00%. In accordance with state statute, the Fund also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue during the year and excluded from pension expenses.

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

At June 30, 2025, the Clerk of Court reported a liability of \$1,711,937 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 of Court's proportion of the Net Pension Liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At the measurement date of June 30, 2024, the Clerk of Court's proportion was 1.02891%. For the year ended June 30, 2025, the Clerk of Court recognized pension expense of (\$13,831). The Clerk of Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 5,976	\$ 43,361
Net difference between projected and actual investment earnings on pension plan investments	-	139,677
Change of assumptions	37,682	-
Change in proportions	45,582	107,427
Total deferred outflows/inflows	<u>\$ 89,240</u>	<u>\$ 290,465</u>

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

<u>Years Ending</u>	<u>Amounts</u>
6/30/2025	\$ (89,342)
6/30/2026	124,071
6/30/2027	(127,856)
6/30/2028	(108,098)
Total	<u>\$ (201,225)</u>

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

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

Valuation date	June 30, 2024
Actuarial cost method	Entry age Normal
Investment rate of return	6.55%, net of investment expense
Projected salary increases	1-5 years of service – 6.2% 5 years or more – 5.0%
Inflation Rate	2.40%
Mortality rates	Pub-2010 Public Retirement Plans multiplied by 120% Mortality Table with full generational Projection using appropriate MP-2019 improvement. table
Expected remaining service lives	5 years
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

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 results of an actuarial experience study for the period July 1, 2014 - June 30, 2019 unless otherwise specified. In cases where benefit structures were changed after the experience study period, assumptions were based on future experiences.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019.

The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 5.81% for the year ended June 30, 2025, measured at June 30, 2024.

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

<u>Asset Class</u>	<u>Target Asset</u>	<u>Long-Term Expected Real</u>
Fixed Income		
Domestic Bonds	30%	0.59%
International Bonds	0%	0.22%
Domestic Equity	35%	2.62%
International Equity	20%	1.70%
Real Estate	15%	0.68%
	<u>100%</u>	<u>5.81%</u>

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 4: PENSION PLAN (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution 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 of Court's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Clerk of Court's proportionate share of the Net Pension Liability using the discount rate of 6.55%, as well as what the Clerk of Court's proportionate share of the 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:

	1.0% Decrease (5.55%)	Current Discount Rate (6.55%)	1.0% Increase (7.55%)
Clerk of Court's proportionate share of the net pension liability	\$ 2,822,722	\$ 1,711,937	\$ 774,978

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The Clerk of Court recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Clerk of Courts' Pension and Relief Fund Audit Report at www.la.gov. The Clerk of Courts' Pension and Relief Fund issues a publicly available audit report that includes financial statements and required supplementary information.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 5: OTHER POST EMPLOYMENT BENEFIT PLAN

General Information about the OPEB Plan

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.

General Information about the OPEB Plan (Continued)

Benefits are provided through the Louisiana Clerks of Court Insurance Trust (“LCCIT”), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk determining the contribution requirements of the retirees.

Benefits Provided. The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 75% of retirees and 0% of dependent pre-Medicare health, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 75% of retiree life insurance premiums.

Eligibility Criteria. To be eligible to continue coverage after retirement, an employee that was hired prior to 1/1/2011 must be at least 55 with 12 years of service. Employees hired 1/1/2011 and later are eligible for retirement at age 60 with 12 years of service. Spouses and dependents of retirees are eligible to stay on the plan.

Employees Covered by Benefit Terms. On January 1, 2024, 29 active and retired employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	6
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>23</u>
Total	<u>29</u>

Total OPEB Liability

The Clerk of Court’s total other postemployment benefits liability of \$854,119 was measured as of June 30, 2025 and was determined by an actuarial valuation as January 1, 2024.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 5: OTHER POST EMPLOYMENT BENEFIT PLAN (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:

Inflation: 2.40%

Salary Increases, including inflation: 3.25%

Discount Rate: 4.81%

Health Care Cost Trend Rates

- Medical: 7.09% for 2024, then 6.50% for 2025, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
- Medicare Advantage: 4.29% for 2024, then 4.5% for 2025, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
- Dental: 0.0% for 2024, then 3.0% per year thereafter
- Vision: 2.59% for 2024, then 2.5% per year thereafter

Retirees' Share of Benefit-Related Costs:

- Medical: 25% for retirees and 100% for dependents.
- Medicare Supplement: 25% for retirees and 100% for dependents.
- Dental: 25% for retirees and 100% for dependents.
- Vision: 25% for retirees and 100% for dependents.
- Basic Life Insurance: 25%

The discount rate was based on the 6/30/2025 S&P Municipal Bond 20 Year High Grade Index Yield.

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

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

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 5: OTHER POST EMPLOYMENT BENEFIT PLAN (CONTINUED)

Changes in Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at 6/30/2024	\$ 760,921
Changes for the Year	
Service Cost	34,319
Interest	30,410
Differences between expected and actual experience	26,512
Changes in Assumptions/Inputs	59,986
Change in Benefit Terms	-
Benefit Payments	(58,029)
Administrative Expense	-
Net Changes	93,198
Balances at 6/30/2025	\$ 854,119

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

	1% Decrease (3.81%)	Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB Liability	\$ 949,739	\$ 854,119	\$ 737,808

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

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	\$ 754,327	\$ 854,119	\$ 977,451

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 5: OTHER POST EMPLOYMENT BENEFIT PLAN (CONTINUED)

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

For the year ended June 30, 2025, the Clerk recognized an OPEB expense of \$(35,079). The Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,566	\$ 288,544
Changes of assumptions or other inputs	85,722	259,109
Total	<u>\$ 109,288</u>	<u>\$ 547,653</u>

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

Year Ended June 30:

2026	(97,856)
2027	(98,368)
2028	(98,368)
2029	(98,368)
2030	(38,528)
Thereafter	(6,877)

NOTE 6: LONG-TERM LIABILITIES

The following is a summary of long-term liabilities of the Clerk of Court at June 30, 2025:

Net Pension Liability	\$ 1,711,937
OPEB Obligation	854,119
Total Long-term Liabilities	<u>\$ 2,566,056</u>

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 7: DEFERRED COMPENSATION PLAN

The Clerk of Court employees have the option of becoming participants in the State of Louisiana Deferred Compensation Plan. This Plan was established pursuant to IRC Section 457 and Louisiana R.S. 42:1301-1308. The Plan provides state, parish, and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal or state income tax on their contributions. In addition, interest or earnings on the participant's account accumulate tax deferred.

Participants can contribute up to a maximum of 100% of compensation, not to exceed \$18,000 beginning in the 2015 calendar year. Additionally, if age 50 or older, participants may elect the Age 50+ provision to defer an additional \$6,000 beginning in 2015 above the annual deferral limit.

The Clerk of Court agreed to match each participant's contribution up to a maximum of 6% for the year ended June 30, 2025. The Clerk of Court made contributions on behalf of the employees for the year ended June 30, 2025. Withdrawals from the plan occur at retirement, separation from service, death, or proven financial hardship (unforeseeable emergency as defined by the Plan).

NOTE 8: LEASES

The Clerk of Court leases copiers and other office equipment from WJS Enterprises, Inc. The lease was renewed on August 5, 2024 for forty-eight (48) months and will end August 5, 2028. Monthly lease payments are \$963. As of June 30, 2025, lease expense was \$13,889. The Clerk of Court has adopted a materiality threshold of \$100,000 for balance sheet recognition of leases, in accordance with its lease policy per GASB 87, *Leases*. The WJS lease is below materiality, so a lease asset and lease liability will not be recognized on the financial statements.

A schedule of minimum lease payments for the next five years is presented as follows:

Year Ended June 30,	
2026	\$10,596
2027	11,560
2028	11,560
2029	1,927
2030	-
Thereafter	-
Total minimum lease payments	<u>\$35,642</u>

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 9: DUE FROM LITIGANTS

Due from Litigants and the related allowance for doubtful accounts at June 30, 2025, are as follows:

Fund Type	Due from Litigants	Allowance for Doubtful Accounts	Net
Fiduciary Funds	\$886,782	(\$886,782)	\$0
Total	\$886,782	(\$886,782)	\$0

The Clerk maintains a report of cumulative amounts due from litigants as ordered by the Court. These amounts were reported in the Advance Deposit Fund totaling \$886,782. Due to the delinquent age and the significance of these amounts, management recorded an allowance for doubtful accounts in the amount of \$886,782 in the fiduciary fund.

NOTE 10: INTERFUND ASSETS/LIABILITIES

At June 30, 2025, the general fund recorded a balance due from the Eastbank expense fund totaling \$525,351 and the Eastbank expense fund recorded a balance due to the General fund for the same amount. There were no adjustments necessary.

NOTE 11: EXPENDITURES PAID BY THE ST. JOHN THE BAPTIST PARISH COUNCIL

The Clerk of Court's office is in the Parish courthouse. The expenditures for maintenance and operation of the Parish courthouse are paid by the St. John the Baptist Parish Council and are not included in the accompanying financial statements. The amount of these expenditures paid by the Parish Council is indeterminate.

NOTE 12: LOUISIANA LEGISLATIVE AUDITOR INVESTIGATION

During the June 30, 2023 fiscal year, the Louisiana Legislative Auditor (LLA) initiated an investigation related to the financial activities of the St. John the Baptist Parish Clerk of Court. The investigation was completed and the LLA issued their Investigative Audit Report on December 11, 2024.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 12: LOUISIANA LEGISLATIVE AUDITOR INVESTIGATION
(CONTINUED)**

The LLA communicated their findings and made recommendations to the Clerk's Office in their report. The report, including management's response to the findings and recommendations, has been made available to the public and is available at <http://www.la.la.gov>.

NOTE 13: SUBSEQUENT EVENTS

Management evaluated subsequent events as of December 29, 2025, which is the date the financial statements were available to be issued. Management determined that there are no additional disclosures or adjustments required to these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025

Revenues	Original Budget	Final Budget	Actual	Variance with Final Budget
Licenses and permits	\$ 4,900	\$ 4,900	\$ 5,549	\$ 649
Fees, Charges, and Commissions:				
Court Costs, Fees, and Charges	997,900	997,900	1,679,676	681,776
Recording Legal Documents	761,900	761,900	383,125	(378,775)
Certified Copies	72,400	72,400	89,790	17,390
Intergovernmental Revenues:				
Due from Other Governments	-	-	6,892	6,892
Other Intergovernmental Revenues	254,100	254,100	351,423	97,323
Interest	15,600	15,600	-	(15,600)
Total Revenues	<u>2,106,800</u>	<u>2,106,800</u>	<u>2,516,455</u>	<u>409,655</u>
Expenditures				
General Government:				
Personnel Salaries and Related Benefits	1,745,800	1,745,800	1,688,322	57,478
Operating Services	348,000	348,000	881,063	(533,063)
Materials and Supplies	79,600	79,600	-	79,600
Capital Outlay	30,900	30,900	20,747	10,153
Total Expenses	<u>2,204,300</u>	<u>2,204,300</u>	<u>2,590,132</u>	<u>(385,832)</u>
Net Change in Fund Balance	<u>\$ (97,500)</u>	<u>\$ (97,500)</u>	<u>\$ (73,677)</u>	<u>\$ 23,823</u>

The accompanying notes are an integral part of these financial statements.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
EASTBANK EXPENSE FUND BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2025**

Revenues	Original Budget	Final Budget	Actual	Variance with Budget
Fees, Charges, and Commissions:				
Court Costs, Fees, and Charges	\$ 70,900	\$ 70,900	\$ 118,394	\$ 47,494
Interest	6	6	46	40
Total Revenues	<u>70,906</u>	<u>70,906</u>	<u>118,440</u>	<u>47,534</u>
Expenditures				
Current:				
General Government:				
Personnel Salaries and Related Benefits	175,300	175,300	159,677	15,623
Operating Services	23	23	-	23
Materials and Supplies	-	-	-	-
Total Expenses	<u>175,323</u>	<u>175,323</u>	<u>159,677</u>	<u>15,646</u>
Net Change in Fund Balance	(104,417)	(104,417)	(41,237)	63,180
Fund Balance (Deficit), Beginning of Year	<u>10,625</u>	<u>10,625</u>	<u>(425,334)</u>	<u>-</u>
Fund Balance (Deficit), End of Year	<u>\$ (93,792)</u>	<u>\$ (93,792)</u>	<u>\$ (466,571)</u>	<u>\$ 63,180</u>

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

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>
Clerk of Court's Proportion of the Net Pension Liability (Asset)	1.02891%	1.09456%	1.09456%	1.05315%	1.07194%	1.06369%	1.01567%	Not Available	1.04739%	1.06168%
Clerk of Court's Proportionate Share of the Net Pension Liability (Asset)	1,711,937	2,354,661	2,354,661	2,552,594	1,425,934	2,559,600	1,844,445	Not Available	1,937,648	1,592,559
Clerk of Court's Covered-Employee Payroll	1,249,324	1,349,502	1,199,920	1,105,056	1,132,438	1,060,611	1,563,529	Not Available	951,753	963,786
Clerk of Court's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	137.03%	174.48%	196.23%	230.99%	125.92%	241.33%	117.97%	Not Available	203.59%	165.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.09%	77.56%	77.56%	74.09%	72.09%	72.09%	54.48%	Not Available	74.17%	78.13%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	<u>6/30/2025</u>	<u>6/30/2024</u>	<u>6/30/2023</u>	<u>6/30/2022</u>	<u>6/30/2021</u>	<u>6/30/2020</u>	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2017</u>	<u>6/30/2016</u>
Contractually Required Contribution	\$ 254,668	\$ 258,817	\$ 258,817	\$ 239,897	\$ 227,204	\$ 200,433	\$ 187,759	Not Available	\$ 181,884	\$ 180,833
Contributions in Relation to the Contractually Required Contribution	258,817	258,817	258,817	239,897	227,204	200,433	187,759	Not Available	181,884	180,833
Contribution Deficiency/(Excess)	-	-	-	-	-	-	-	Not Available	-	-
Covered-Employee Payroll	1,249,324	1,349,502	1,199,920	1,105,056	1,132,438	1,060,611	1,034,909	Not Available	957,284	951,753
Contributions as a Percentage of Covered-Employee Payroll	20.72%	19.18%	21.57%	21.71%	20.06%	18.90%	18.14%	Not Available	19.00%	19.00%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Budgets for the General Fund and Eastbank Expense Special Revenue Fund are legally adopted by the Clerk of Court on a basis consistent with generally accepted accounting principles (GAAP).

NOTE 2: NET PENSION LIABILITY

Changes of Benefit Terms

There were no changes in benefit terms for the three valuation years ended June 30, 2025.

Changes of Assumptions

For the actuarial valuation at June 30, 2024, the discount rate was reported at 6.55%, the salary increase assumption remained constant at 5% for employees at five or more years, and the inflation assumption was reported at 2.40%.

NOTE 3: AGENCY FUNDS

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

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

Criminal Juror Fund - accounts for funds from the Parish for criminal court proceedings pending court actions.



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

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

To the Honorable Felicia Feist
St. John the Baptist Parish Clerk of Court
Edgard, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Clerk of Court for St. John the Baptist Parish, Louisiana (Clerk of Court), as of and for the fiscal year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise Clerk of Court's basic financial statements and have issued our report thereon dated December 29, 2025.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and management responses as Finding #2025-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and management responses as Finding #2025-002 to be a significant deficiency.

Report on Compliance and Other Matters

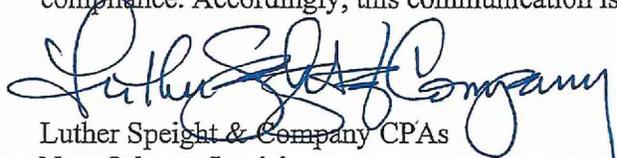
As part of obtaining reasonable assurance about whether the Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose any instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Clerk of Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and management responses. 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.



Luther Speight & Company CPAs
New Orleans, Louisiana
December 29, 2025

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

**FINDING# 2025-001- ADVANCE DEPOSIT FUND ACCOUNTING NOT ADEQUATE
(MATERIAL WEAKNESS)**

CRITERIA:

Louisiana Revised Statute 13:842, paragraph (A) states “The clerks of the district courts shall demand and receive from the plaintiff or plaintiffs in each ordinary suit, whether accompanied by conservatory writs or not, not less than twenty dollars or such other amount as may be fixed by law for advanced costs, to be disbursed to the clerk's salary fund or to others as their fees accrue. Whenever the costs have exhausted the amount of the original advance deposit, the clerk may refuse to perform any further function in the proceeding until the additional costs for the function have been paid, in accordance with the fees set forth in R.S. 13:841.”

CONDITION:

- a. The fund maintained cash and certificates of deposit totaling \$5,828,358. The Clerk did not fully reconcile the balances in the Advance Deposit Report to the cash and CDs on hand. We compared the total balance of the Advance Suit Listing Report with cash and CDs and noted an unreconciled difference of \$463,205.
- b. The Clerk maintains a report of cumulative amounts due from litigants as ordered by the Court. These amounts were reported in the fiduciary fund totaling \$886,782. We noted no documented collection efforts or follow-up by the Clerk to determine the collectability of these amounts.

CAUSE:

The Clerk’s internal control procedures over fiduciary funds were not adequate.

EFFECT:

- a. Court procedures are not adequate to effectively manage the litigant activity of the Advance Deposit Fund.
- b. Due to the significant age of these amounts and the lack of documented collection efforts we were unable to determine if the amounts reported as due from litigants were collectible.

RECOMMENDATION:

- a. The Clerk should implement enhanced procedures and explore additional features that are available to properly reconcile the litigant activity in the Advance Deposit Fund on a monthly basis. Procedures should include an evaluation of the software capabilities to support comprehensive reconciliation of the fund activity.
- b. We recommend that the Clerk review the cumulative activity comprising the \$886,782 and perform the appropriate follow-up to determine if a write-off of the balance is appropriate.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

**FINDING# 2025-001 ADVANCE DEPOSIT FUND ACCOUNTING NOT ADEQUATE
(MATERIAL WEAKNESS) – CONTINUED**

MANAGEMENT’S RESPONSE:

- a. The Clerk of Court agrees with the finding. The Accounting and Financial Reporting team will perform a reconciliation of the balances in the Advance Deposit Report to the cash and CDs on hand. Efforts will be made to identify checks returned to the Clerk's office to be submitted as unclaimed property and an adjustment will be made within the software to reflect on the Advance Suit Listing Report. Observation and research will be carried out to determine if upgrading the Advance Suit Listing reporting software will remedy the finding.
- b. The Clerk of Court agrees with the finding. The Accounting and Financial Reporting team will perform collection efforts or follow-ups to determine the collectability of these funds and document the status of the funds.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND MANAGEMENT RESPONSES
FOR THE YEAR ENDED JUNE 30, 2025**

**FINDING# 2025-002- BANK RECONCILIATION PROCEDURE NOT ADEQUATE
(SIGNIFICANT DEFICIENCY)**

CRITERIA:

Effective internal controls require timely bank reconciliations and adherence to state statutes regarding unclaimed property (escheatment laws). Checks not cashed within a specified period are considered stale-dated and must be handled according to established policy and state law.

CONDITION:

During our review of the Clerk's bank reconciliations, we noted two bank accounts that included a total of approximately 572 checks totaling \$177,303 that remained outstanding in excess of one year. The Clerk does not have a consistent process to investigate, void, or remit these funds to the state as unclaimed property.

CAUSE:

The entity lacks formal, written policies and procedures for identifying, tracking, and dispositioning stale-dated checks in compliance with state escheatment requirements.

EFFECT:

The financial statement balances may be misstated as a result of adjustments required to resolve the aged outstanding checks. In addition, the high volume of aged outstanding checks increases the risk of errors in monthly bank reconciliations.

RECOMMENDATION:

We recommend that the Clerk research and resolve bank reconciling items that have not cleared on a timely basis and to develop a formal, written policy for the timely processing of stale-dated checks in accordance with state escheatment laws.

MANAGEMENT RESPONSE:

The Clerk of Court agrees with this finding. The Accounting and Financial Reporting team will begin monitoring outstanding checks, contacting payees, properly voiding and reissuing checks when needed, and remitting stale funds under Louisiana's unclaimed property rules. The team will retain an audit trail for checks, outreach attempts, voids and reissued checks.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
STATUS OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

<u>Finding#</u>	<u>Description</u>	<u>Type</u>	<u>Status</u>
2024-001	Advance Deposit Fund Accounting Not Adequate	Material Weakness	Unresolved

SUPPLEMENTARY INFORMATION

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF CHANGES IN FIDUCIARY LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Advance Deposit Fund</u>	<u>Registry Fund</u>	<u>Criminal Juror Fund</u>	<u>Total</u>
ADDITIONS:				
Due to Litigants and Others	\$ 3,376,177	\$ 114,633	\$ 47,470	\$ 3,538,280
Total Additions	<u>3,376,177</u>	<u>114,633</u>	<u>47,470</u>	<u>3,538,280</u>
REDUCTIONS:				
Due to Litigants and Others	(2,762,933)	(30,267)	(68,383)	(2,861,583)
Total Reductions	<u>(2,762,933)</u>	<u>(30,267)</u>	<u>(68,383)</u>	<u>(2,861,583)</u>
Changes in Fiduciary Liabilities	<u>613,244</u>	<u>84,366</u>	<u>(20,913)</u>	<u>676,697</u>
Beginning Balance of Liabilities	<u>4,902,469</u>	<u>965,922</u>	<u>20,585</u>	<u>5,888,976</u>
Ending Balance of Liabilities	<u>\$ 5,515,713</u>	<u>\$ 1,050,288</u>	<u>\$ (328)</u>	<u>\$ 6,565,673</u>

The accompanying notes are an integral part of these financial statements.

**ST. JOHN THE BAPTIST PARISH CLERK OF COURT
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Agency Head Name: Felicia Feist, Clerk of Court

Purpose	Amount
Regular Pay	\$ 110,617
Vacation Pay	13,977
Supplemental Pay	32,250
Certification Pay	7,522
Election Pay	2,100
Benefits-insurance	20,400
Benefits-deferred comp match	7,881
Benefits-retirement	36,033
Benefits-Expense Allowance	14,722
Car allowance	24,292
Dues	199
Per diem	900
Conferences	1,325
Hotels	2,613
TOTAL	\$ 274,831



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ST. JOHN THE BAPTIST PARISH CLERK OF COURT

STATEWIDE AGREED UPON PROCEDURES REPORT

FOR THE YEAR ENDED JUNE 30, 2025



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

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

To St. John the Baptist Parish Clerk of Court
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by St. John the Baptist Parish Clerk of Court and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2024 through June 30, 2025. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

Results: *There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.*

Board or Finance Committee

Results: *Not applicable to the Entity.*

Bank Reconciliations

Results: *There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.*

Collections

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

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

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

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

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Contracts

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Payroll and Personnel

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Ethics

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Debt Service

Results: Not applicable to the Entity.

Fraud Notice

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Information Technology Disaster Recovery/Business Continuity

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

Prevention of Sexual Harassment

Results: There were no findings in this area in the 2024 AUP report. Based on the LLA's 2-Year testing cycle, this area is not applicable for 2025. However, these procedures will be required to be performed for 2026.

We were engaged by the St. John the Baptist Parish Clerk of Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of St. John the Baptist 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.

A handwritten signature in blue ink that reads "Luther Speight & Company". The signature is stylized and cursive.

Luther Speight & Company CPAs
New Orleans, Louisiana
December 29, 2025