

**BOSSIER PARISH CLERK OF COURT
BENTON, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 2025**

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana
TABLE OF CONTENTS
June 30, 2025

	Statement	Page
Independent Auditor's Report		3-5
<u>Required Supplementary Information (Part I)</u>		
Management's Discussion and Analysis		7-11
<u>Basic Financial Statements</u>		
Governmental Funds Balance Sheet / Statement of Net Position	A	13
Reconciliation of Fund Balance on the Balance Sheet for Governmental Funds to Net Position of Governmental Activities on the Statement of Net Position	B	14
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance / Statement of Activities	C	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes In Fund Balance of the Governmental Fund to the Statement of Activities	D	16
Statement of Fiduciary Net Position – Custodial Funds	E	17
Statement of Changes in Fiduciary Net Position – Custodial Funds	F	18
Notes to the Financial Statements		20-33
<u>Required Supplementary Information (Part II)</u>		
	Schedule	
Budgetary Comparison Schedule – General Fund	1	35
Schedule of Proportionate Share of Net Pension Liability	2	36
Schedule of Employer Pension Contributions	3	37
Schedule of Changes in Net OPEB Liability and Related Ratios	4	38
Notes to Required Supplementary Information		39-40
<u>Supplementary Information</u>		
Combining Statement of Fiduciary Net Position – Custodial Funds	5	42
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	6	43
Schedule of Compensation, Benefits, and Other Payments To Agency Head or Chief Executive Officer	7	44
Justice System Funding Schedule – Receiving Entity as Required by Act 87 of the 2020 Regular Legislative Session	8	45
Justice System Funding Schedule – Collecting/Disbursing Entity as Required by Act 87 of the 2020 Regular Legislative Session	9	46

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana
TABLE OF CONTENTS
June 30, 2025

<u>Table of Contents (continued)</u>	<u>Statement/ Schedule</u>	<u>Page</u>
<u>Other Reports Required by <i>Government Auditing Standards</i> and the <i>Louisiana Governmental Audit Guide</i></u>		
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 and the <i>Louisiana Governmental Audit Guide</i>		48-49
Schedule of Findings and Responses		50-51
Schedule of Prior Year Findings		52
<u>Report on Other Legal and Regulatory Requirements</u>		
Independent Accountant's Report on Applying Agreed-upon Procedures with Management Responses		54-61



Dees Gardner, Certified Public Accountants, LLC

Deborah D. Dees, CPA/CFE
122 Jefferson Street
Mansfield, LA 71052
www.deesgardnercpas.com

Maura Dees Gardner, CPA, CFE
1659 Hwy 171 / P.O. Box 328
Stonewall, LA 71078
Phone: (318) 872-3007

Independent Auditor's Report

To the Honorable Jill Sessions
Bossier Parish Clerk of Court
Benton, Louisiana

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Clerk, as of June 30, 2025, and the respective changes in financial position thereof 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. 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 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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'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 Responsibility 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS 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's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk'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 information listed in the table of contents as Required Supplementary Information Part I and Part II 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 GAAS, 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's basic financial statements. The information listed in the table of contents as Supplementary Information is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 22, 2025, on our consideration of the Clerk'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'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* and in considering the Clerk's internal control over financial reporting and compliance.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana

December 22, 2025

REQUIRED SUPPLEMENTARY INFORMATION (PART I)

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Bossier Parish Clerk of Court, Benton, Louisiana, (the Clerk) we offer the readers of the Clerk's financial statements this narrative overview and analysis of the financial activities of the Clerk as of and for the year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with the Clerk's basic financial statements and supplementary information provided in this report in assessing the efficiency and effectiveness of our stewardship of public resources.

FINANCIAL HIGHLIGHTS

At June 30, 2025, total liabilities and deferred inflows of resources of the Clerk exceeded the total assets and deferred outflows of resources with a deficit of \$3,174,494 (net position) a deficit increase of \$589,214 compared to the prior year's ending net position deficit of \$2,585,280.

Program revenues reversed a downward trend during the year ended June 30, 2025, increasing \$369,775 (8.80%) to \$4,573,849 from \$4,204,074 during the prior year.

The Clerk's total general and program revenues were \$5,326,030 during the year ended June 30, 2025, compared to \$5,105,126 during the prior year, an increase of \$220,904 (4.33%).

During the year ended June 30, 2025, the Clerk's total expenses, excluding depreciation, remained relatively stable increasing \$48,231 (0.84%) to \$5,796,315 compared to \$5,748,084 during the prior year. Depreciation and amortization expense was \$118,929 in 2025 and \$133,795 in 2024.

The financial highlights are explained in more detail in the "financial analysis" section of this document.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Clerk's basic financial statements. The Clerk's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains additional required supplementary information (budgetary schedules) and other supplementary information in addition to the basic financial statements. These components are described below:

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Clerk's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Clerk's financial position, which assists users in assessing the Clerk's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenses connected with the year even if cash has not been received or paid and include all assets of the Clerk as well as all liabilities. The government-wide financial statements include two statements:

- **The *statement of net position*** presents all of the Clerk's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Clerk's net position may serve as a useful indicator of whether the financial position of the Clerk is improving or deteriorating.
- **The *statement of activities*** presents information showing how the Clerk's net position changed during the most recent year using the full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The funds of the Clerk can be divided into two categories; governmental funds and fiduciary funds.

- *Governmental funds.* The services provided by the Clerk are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the year. Such information may be useful in evaluating the Clerk's near-term financing requirements. This approach is known as using the flow of financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the Clerk's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Clerk. The Clerk has one governmental fund, the General Fund, which is classified as a major fund.

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

- *Fiduciary funds.* Fiduciary funds, which consist solely of custodial funds, are used to account for resources held for the benefit of parties outside of the government. The Clerk is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The Clerk's fiduciary activities are reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. Fiduciary fund financial statements are presented as part of the basic financial statements in this report. The fiduciary funds use the accrual basis of accounting.

Notes to the Financial Statements

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

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information. This section includes a budgetary comparison schedule, which includes reconciliation between the statutory fund balance for budgetary purposes and the fund balance of the General Fund as presented in the governmental fund financial statements. Additionally, this section includes information about employee and retiree health and pension benefits. Following the required supplementary information is other supplementary information that is provided to show additional details.

Supplementary Information

The combining schedule of fiduciary net position and the combining schedule of the changes in fiduciary net position are presented to provide detail on each custodial fund. The schedule of compensation, benefits and other payments to agency head or chief executive officer is presented to fulfill the requirements of Louisiana Revised Statute 24:513(A)(3). The justice system funding reporting schedules are presented to fulfill the requirements of Louisiana Revised Statute 24:515.2.

FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

Net Position

Net position may serve as a useful indicator of the Clerk's financial position over time. As of June 30, 2025, the Clerk's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by a deficit of \$3,174,494, compared to a deficit of \$2,585,280 in the prior year. These deficits in net position were caused primarily by the adoption of GASB 68 requiring recognition of the Clerk's net pension liability and the adoption of GASB 75 requiring recognition of the Clerk's OPEB liabilities.

The Clerk continues to maintain a high level of liquidity with \$3,060,172 in cash and cash equivalents and \$2,054,248 in investments as of June 30, 2025 (excluding amounts held in fiduciary fund accounts). The Clerk's combined cash, cash equivalent, and investments total \$5,114,420 and \$5,608,433 at June 30, 2025 and 2024, respectively.

At June 30, 2025, \$378,970 of the of the Clerk's net position reflects capital assets with a historical cost of \$1,321,523 and accumulated depreciation of \$942,553.

The remaining net position is unrestricted and may be used to meet the Clerk's ongoing obligations to the citizens of Bossier Parish and other customers of the Clerk. As of June 30, 2025, the Clerk had a deficit unrestricted net position.

The Bossier Parish Clerk's Net Position
June 30,

	<u>2025</u>	<u>2024</u>	<u>% Change</u>
Assets			
Cash and cash equivalents	\$ 3,060,172	\$ 3,653,439	-16.24%
Investments	2,054,248	1,954,994	5.08%
Other current assets	142,925	155,619	-8.16%
Capital assets, net	378,970	483,026	-21.54%
Total assets	<u>5,636,315</u>	<u>6,247,078</u>	<u>-9.78%</u>
Deferred outflows - Pension & OPEB related	<u>1,364,999</u>	<u>2,451,406</u>	<u>-44.32%</u>
Liabilities			
Current liabilities	\$ 37,374	\$ 144,115	100.00%
Noncurrent liabilities:			
Net pension liability	3,494,087	5,609,757	-37.71%
OPEB liabilities	4,772,481	4,610,027	3.52%
Other noncurrent liabilities	159,517	2,302	6829.50%
Total liabilities	<u>8,463,459</u>	<u>10,366,201</u>	<u>-18.36%</u>
Deferred inflows - Pension & OPEB related	<u>1,712,349</u>	<u>917,563</u>	<u>86.62%</u>
Net Position			
Net investment in capital assets	378,970	480,724	-21.17%
Unrestricted	<u>(3,553,464)</u>	<u>(3,066,004)</u>	<u>-15.90%</u>
Total net position (deficit)	<u>\$ (3,174,494)</u>	<u>\$ (2,585,280)</u>	<u>-22.79%</u>

Changes in Net Position

The Clerk's deficit net position increased by \$589,214 or 22.79% during the year ended June 30, 2025, compared to a deficit decrease of \$776,753 or 42.95% during the prior year. Approximately 85.88% (\$4,573,849) of the Clerk's total revenues were derived through charges for services in 2025 compared to 82.35% (\$4,204,074) in 2024.

Expenses incurred by the Clerk are primarily for the provision of legal recordings for the 26th Judicial District, Bossier Parish, Louisiana. Approximately 79.53% (\$4,704,621) of the Clerk's expenses are for salaries and related payroll taxes and benefits during the year ended June 30, 2025, compared to 82.65% (\$4,861,513) during the prior year.

In 2025, governmental activities program revenues (\$4,573,849) were less than program expenses (\$5,915,244) by \$1,341,395.

Bossier Parish Clerk of Court's Changes in Net Position
Governmental Activities
For the years ended June 30,

	<u>2025</u>	<u>2024</u>	% Change
Revenues:			
Program revenues:			
Court costs, fees and charges	\$ 1,744,191	\$ 1,508,210	15.65%
Fees for recording legal documents	2,750,888	2,159,800	27.37%
Other charges for services	78,770	536,064	-85.31%
General and other revenues:			
Interest	428,103	370,686	15.49%
Miscellaneous	324,078	530,366	-38.90%
Total Revenues	<u>5,326,030</u>	<u>5,105,126</u>	<u>4.33%</u>
Expenses:			
Judiciary	<u>5,915,244</u>	<u>5,881,879</u>	<u>0.57%</u>
Increase (Decrease) in net position	<u>(589,214)</u>	<u>(776,753)</u>	<u>24.14%</u>
Net position, beginning of year	<u>(2,585,280)</u>	<u>(1,808,527)</u>	<u>42.95%</u>
Net position, end of year	<u>\$ (3,174,494)</u>	<u>\$ (2,585,280)</u>	<u>-22.79%</u>

FINANCIAL ANALYSIS OF THE CLERK'S INDIVIDUAL FUNDS

As noted earlier, the Clerk uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Clerk's governmental fund is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Clerk's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Clerk's net resources available for spending at the end of the year. As of the end of the year, the Clerk's governmental fund (general fund) reported an ending fund balance of \$5,219,971, a decrease of \$399,966 (7.12%) compared to the prior year. This continues a trend of declining fund balances beginning with the year ending June 30, 2023. The ending fund balance is 100% unassigned and is available for spending in the coming year.

The general fund is the operating fund of the Clerk. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned general fund balance as of June 30, 2025 (\$5,219,971), represents 96.54% of the total general fund expenditures (\$5,410,017).

GENERAL FUND BUDGETARY HIGHLIGHTS

Formal budgetary integration is employed as a management control device during the fiscal year. The budget policy of the Clerk complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA – R.S. 39:1301 et seq.). The Clerk's budget was not amended during the year.

Actual adjusted expenditures were \$226,531 (4.00%) less than the final budgeted amounts. Actual adjusted revenues available for expenditure were \$400,858 (8.65%) more than the final budgeted amounts.

CAPITAL ASSET ADMINISTRATION

Capital Assets

The Clerk's investment in capital assets for its governmental activities as of June 30, 2025, totaled \$1,321,523, net of accumulated depreciation and amortization of \$942,553 leaving a book value of \$378,970. This investment in capital assets consists of office equipment and furniture.

Actual costs to purchase capital assets were \$15,344 in 2025 compared to \$444,739 during 2024.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered when the budget for the fiscal year ended June 30, 2026, was prepared:

- Revenues and expenses are expected to remain consistent with the prior year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the finances of the Bossier Parish Clerk of Court, Benton, Louisiana, and seeks to demonstrate the Clerk's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Honorable Jill Sessions, Clerk of Court for Bossier Parish, P O Box 430, Benton, LA 71006 or by calling (318)965-2336.

BASIC FINANCIAL STATEMENTS

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

STATEMENT A

Governmental Funds Balance Sheet / Statement of Net Position
June 30, 2025

	Governmental Funds Financial Statements		Government-wide Statements
	<u>Balance Sheet</u>		<u>Statement of</u>
	General Fund	Adjustments	<u>Net Position</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 3,060,172	\$ -	\$ 3,060,172
Investments	2,054,248	-	2,054,248
Receivables, net	142,925	-	142,925
Noncurrent assets:			
Capital assets, net	-	378,970	378,970
Total assets	<u>\$ 5,257,345</u>	<u>378,970</u>	<u>5,636,315</u>
DEFERRED OUTFLOWS OF RESOURCES			
OPEB related		603,073	603,073
Pension related		761,926	761,926
Total deferred outflows of resources		<u>1,364,999</u>	<u>1,364,999</u>
LIABILITIES			
Current liabilities:			
Accounts, payroll, and other current liabilities	\$ 21,269	-	21,269
Unearned revenues	16,105	-	16,105
Noncurrent liabilities:			
Compensated absences - due within one year	-	159,517	159,517
OPEB liability	-	4,772,481	4,772,481
Net pension liability	-	3,494,087	3,494,087
Total liabilities	<u>37,374</u>	<u>8,426,085</u>	<u>8,463,459</u>
DEFERRED INFLOWS OF RESOURCES			
OPEB related		1,274,895	1,274,895
Pension related		437,454	437,454
Total deferred inflows of resources		<u>1,712,349</u>	<u>1,712,349</u>
FUND BALANCE/NET POSITION			
Fund Balances:			
Unassigned	<u>5,219,971</u>	<u>(5,219,971)</u>	
Total fund balances	<u>5,219,971</u>	<u>(5,219,971)</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,257,345</u>	<u>4,918,463</u>	
Net Position:			
Net investment in capital assets		378,970	378,970
Unrestricted		<u>(3,553,464)</u>	<u>(3,553,464)</u>
Total net position		<u>\$ -</u>	<u>\$ (3,174,494)</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT

Benton, Louisiana

**Reconciliation of Fund Balance on the Balance Sheet for Governmental Funds to
Net Position of Governmental Activities on the Statement of Net Position**

June 30, 2025

Fund Balance - Governmental Fund		\$ 5,219,971
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.		
Add - Capital assets	\$ 1,321,522	
Deduct - Accumulated depreciation and amortization	<u>(942,552)</u>	378,970
Certain deferred outflows reported in the governmental activities are not financial resources and therefore are not reported in the governmental funds.		
Deferred outflows-OPEB		603,073
Deferred outflows-pension related		761,926
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the governmental fund:		
OPEB liability		(4,772,481)
Accrued compensated absences		(159,517)
Deferred inflows-OPEB		(1,274,895)
Deferred inflows-pension related		(437,454)
Net pension liability		<u>(3,494,087.0)</u>
Total Net Position of Government Activities		\$ <u><u>(3,174,494)</u></u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

STATEMENT C

**Statement of Governmental Fund Revenues, Expenditures and
Changes in Fund Balance / Statement of Activities**
For the year ended June 30, 2025

	Governmental Funds Financial Statements		Government-wide Statements
	<u>Statement of revenues, expenditures, and changes in fund balance</u>		<u>Statement of Activities</u>
	General Fund	Adjustments	
Expenditures / Expenses			
Current			
General Government - Judiciary	\$ 5,417,544	\$ 378,732	\$ 5,796,276
Capital outlays	15,344	(15,344)	-
Debt service - leases			
Principal	2,302	(2,302)	-
Interest	39	-	39
Depreciation and amortization	-	118,929	118,929
Total expenditures / expenses	<u>5,435,229</u>	<u>480,015</u>	<u>5,915,244</u>
Program revenues			
Charges for service:			
Court costs, fees and charges	1,744,191	-	1,744,191
Recording and copying fees	2,750,888	-	2,750,888
Licenses and permits	78,770	-	78,770
Total program revenues	<u>4,573,849</u>	<u>-</u>	<u>4,573,849</u>
Net program expense			(1,341,395)
General revenues			
Other income	33,311	291,238	324,549
Use of money and property - interest	428,103	-	428,103
Gain (loss) on disposal of assets	-	(471)	(471)
Total general revenues	<u>461,414</u>	<u>290,767</u>	<u>752,181</u>
Net change in fund balance / Change in net position	(399,966)	(189,248)	(589,214)
Fund balance / Net position			
Beginning of the year	5,619,937		(2,585,280)
End of the year	<u>\$ 5,219,971</u>		<u>\$ (3,174,494)</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT

Benton, Louisiana

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance of the Governmental Fund to the Statement of Activities**

For the year ended June 30, 2025

Net change in Fund Balance - Governmental Fund \$ (399,966)

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of assets are capitalized and allocated over their estimated useful lives and reported as depreciation and amortization expense. Therefore, capital expenditures are not recorded in the statement of activities.

Capital outlays	15,344
Depreciation and amortization	(118,929)

In the Statement of Activities, the loss on disposal of fixed assets is reported; whereas, in the governmental funds, the proceeds from the disposal increase financial resources.

Gain (loss) on disposal of fixed assets	(471)
---	-------

Payments made on long-term leases are shown as expenditures in the Governmental Funds, but the payments reduce long-term liabilities in the Statement of Net Position.

Principal payments on capital leases	2,302
--------------------------------------	-------

Pension expenses not requiring the use of current economic resources are not recorded in the fund financial statements.

Non-employer contributions to cost-sharing pension plan	291,238
---	---------

In the statement of activities, certain operating expenses are measured by the amounts accrued during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Pension (expense) benefit	\$ (309,922)	
OPEB (expense) benefit	90,707	
Compensated absences (expense) benefit	<u>(159,517)</u>	<u>(378,732)</u>

Change in Net Position - Statement of Activities \$ (589,214)

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Custodial Funds Total
	<hr/>
ASSETS	
Cash and cash equivalents	\$ 37,971,383
Investments	600,000
Accounts receivable	7,126
Total Assets	<hr/> 38,578,509 <hr/>
 NET POSITION	
Fiduciary net position - held for others	\$ <hr/> 38,578,509 <hr/>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

**Statement of Changes in Fiduciary Net Position
Custodial Funds**
For the year ended June 30, 2025

	Custodial Funds
	<hr/>
ADDITIONS:	
Suits and successions	\$ 5,161,667
Investment income	1,411,883
Total additions	<hr/> <u>6,573,550</u>
 REDUCTIONS	
Clerk's costs (transferred to General Fund)	1,489,565
Judge's compensation fund	105,643
Judicial court expense fund	49,618
Settlements and refunds	1,103,195
Court professional fees	69,897
Sheriffs' fees	367,207
Secretary of State	13,450
Other reductions	46,162
Total reductions	<hr/> <u>3,244,737</u>
 Net increase in fiduciary net position	3,328,813
 Net position- beginning	35,235,842
 Net position - ending	 \$ <u><u>38,564,655</u></u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

NOTES TO THE FINANCIAL STATEMENTS

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

INTRODUCTION

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Bossier Parish Clerk of Court (the Clerk) have been prepared in conformity with governmental accounting principles generally accepted in the United States of America applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for GAAP for state and local governments through its pronouncements. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*.

The significant accounting and reporting policies and practices used by the Clerk are described below.

B. REPORTING ENTITY

The Clerk is an independently elected official and as such, is solely responsible for the operations of the office, which includes responsibility for the hiring and retention of employees, the annual operating budget and any fund deficits, and the receipt and disbursement of funds. The Bossier Parish Police Jury (the BPPJ) maintains and operates the parish courthouse in which the Clerk's office is located and is responsible for certain expenses incurred by the Clerk as required by law. Despite this fact, the Clerk was determined to be financially independent and not a component unit of the BPPJ. Accordingly, the Clerk is a separate governmental reporting entity. The accompanying financial statements present information only on the funds and activities controlled by the Clerk.

C. FUND ACCOUNTING

The Clerk uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the Clerk are classified into two categories: governmental (General Fund) and fiduciary (custodial funds). These funds are described as follows:

Governmental Funds

Governmental funds account for all or most of the Clerk's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Clerk. The following is the Clerk's governmental fund:

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

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Clerk are custodial funds. The Advance Deposit, and Registry of Court custodial funds account for assets held by the Clerk in a trustee capacity or as an agent for litigants pending court action and do not involve measurement of results of operations. The Custodial Funds are accounted for on a spending or "economic resources" measurement focus and the accrual basis of accounting in accordance with GASBS No. 84, Fiduciary Activities.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING – (Continued)

Fund Financial Statements

The amounts reflected in the General Fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Clerk's operations.

The amounts reflected in the General Fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Revenues

Recordings, cancellations, court attendance, criminal costs, and other fees, charges and commissions for services are recorded in the year in which they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. Substantially, all other revenues are recorded when received by the Clerk.

Based on the above criteria, recordings, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Salaries and related payroll taxes and benefits are recorded when employee services are provided to the Clerk. Capital outlays are reported at the time purchased.

The emphasis of the fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity; therefore, the Clerk reports the General Fund as a major fund.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Clerk as a whole. These statements include all the financial activities of the Clerk, except for fiduciary activities. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. The accounting objectives of the economic resources measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with the Clerk's activities are reported. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Gains on the sale of capital assets are reported as general revenues, losses on the sale of capital assets are reported as program expenses.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk'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. Program revenues reduce the cost of the function to be financed from the Clerk's general revenues.

Revenues that are not classified as program revenues, including interest, are presented as general revenues.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING – (Continued)

Fiduciary Fund Financial Statements

Fiduciary fund financial statements include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The only funds accounted for in this category by the Clerk are custodial funds. Data from the fiduciary funds is not incorporated in the government-wide financial statements.

E. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes cash on hand, amounts in demand deposits, interest-bearing demand deposits, and money market accounts. *Cash equivalents* includes amounts invested with the Louisiana Asset Management Pool, Inc. (LAMP) and any short-term, highly liquid investments or time deposits with maturities of 90 days or less when purchased. LAMP is a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates as a local government investment pool. *Investments* include any investment or time deposit with a maturity of 90 days or more when purchased. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

F. RECEIVABLES

All trade receivables are shown net of an allowance for uncollectible accounts. Trade accounts receivable outstanding in excess of 90 days comprise the trade accounts receivable allowance for uncollectible accounts. There were no trade accounts receivable outstanding in excess of 90 days in the current year.

G. CAPITAL ASSETS, RIGHT-OF-USE ASSETS, DEPRECIATION, AND AMORTIZATION

Capital assets include office equipment and furniture in the government-wide financial statements. The Clerk recognizes all leases over one year in term, with a present value of future payments exceeding \$7,500 as right-of-use assets. For recognized right-of-use assets the present value of the future payments are amortized over the term of the agreements. All other purchased and constructed capital assets are valued at historical cost or estimated cost if historical cost is not available. Donated capital assets are valued at their estimated fair value at the date of donation. Except for right-of-use assets, the Clerk maintains a threshold level of \$5,000 or more for capitalizing capital assets for reporting purposes. Assets reported in the fund financial statements for governmental funds exclude capital assets. The governmental funds financial statements report the acquisition of capital assets as expenditures. There were no right-of-use assets reported in the current year.

All capital assets, other than land and right-of-use assets, are depreciated using the straight-line method over their estimated useful lives, ranging from five to twenty years depending upon the expected durability of the particular asset. Depreciation and amortization of all exhaustible capital assets is recorded as an expense in the statement of activities. Capital assets are recorded in the statement of net position.

H. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position reports 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 or expenditure until then. In addition to liabilities, the statement of financial position reports a separate section for Deferred Inflows of Resources. This separate financial statement element represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

The Clerk recognizes differences between expected and actual factors in total pension liability measurements, changes in assumptions about future factors in the total pension liability measurements, and the differences between projected and actual earnings on pension plan investments within these financial statement sections.

The Clerk reports unearned revenue on both its government-wide and fund financial statements. Unearned revenues arise when potential revenues do not meet both the "available" and "measurable" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria have been met or the Clerk has legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized. The Clerk's unearned revenue consists of prepaid portal fees.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

I. COMPENSATED ABSENCES AND LEAVE POLICIES

The Clerk's recognition and measurement criteria for compensated absences follows GASB Statement No. 101. The Clerk recognizes a liability for compensated absences 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.

The Clerk has the following policies relating to leave:

The Clerk provides 16 paid holidays. At the discretion of the Clerk, employees are provided every other Friday off during the year except for the month of December. Full-time employees of the Clerk are given one day of leave for their birthday annually. Following completion of one year of continuous service and depending on length of service, employees of the Clerk's office earn paid time off (PTO) leave of between 22 workdays and 27 workdays annually based on the calendar year. Employees continuously employed for over 20 years as of 12/31/2018, are entitled to 32 workdays of PTO annually. Unused PTO at December 31, does not carry over to the following year, however, employees are compensated for any unused PTO up to 96 hours at the end of December.

J. NET POSITION AND FUND EQUITY

Net Position

The Clerk classifies net position in the government-wide financial statements, as follows:

- Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- Restricted net position – net position is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Clerk's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the Clerk.

Fund Balances

The Clerk classifies fund balances in governmental funds as follows:

- Nonspendable- Resources that are not in spendable form (such as prepaid expenses) because they are legally or contractually required to be maintained intact.
- Restricted- Resources constrained to specific purposes by their providers (such as grantors or higher levels of government).
- Committed- Resources constrained by the Clerk itself. To be reported as committed, amounts cannot be used for any other purpose unless the Clerk takes the action to remove or change the constraint.
- Assigned- Resources the Clerk intends to use for a specific purpose.
- Unassigned- Resources that are available for any purpose.

The Clerk establishes (and modifies and rescinds) fund balance commitments and assignments through adoption and amendment of the budget. The Clerk would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

The General Fund, the Clerk's only governmental fund, has an unassigned fund balance of \$5,219,971.

The Clerk is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 5. 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 each of the plans, and additions to / deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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

M. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The Clerk follows GASB Statement 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which requires the accrual of other postemployment benefits for retired employees. The Clerk has recorded a liability for other postemployment benefits (see Note 6). In the government-wide financial statements, the OPEB liability is recorded as an expense and non-current liability and allocated on a functional basis. In the fund financial statements, OPEB expenditures are recognized in the amount contributed to the plan or expected to be liquidated with expendable available financial resources. Expendable available financial resources generally refer to OPEB payments due and payable as of the end of the year.

2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and Cash Equivalents: At June 30, 2025, the Clerk had cash (book balances) totaling \$41,031,555 as follows:

	Governmental		Fiduciary	Total
	Fund		Funds	
Cash	\$	570	\$ -	\$ 570
Interest bearing demand deposits		2,444,204	37,824,564	40,268,768
LAMP		615,398	125,000	740,398
Non interest-bearing demand deposits		-	21,819	21,819
	\$	<u>3,060,172</u>	\$ <u>37,971,383</u>	\$ <u>41,031,555</u>

Investments: At June 30, 2025, the Clerk had investments (book balances) totaling \$2,654,248 as follows:

	Governmental		Fiduciary	Total
	Fund		Funds	
Time Deposits	\$	<u>2,054,248</u>	\$ <u>600,000</u>	\$ <u>2,654,248</u>

These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must always equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Clerk's name.

The cash equivalents and investments of the Clerk are subject to the following risks:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year end, the Clerk had collected bank balances of \$43,312,444 which were fully protected by \$500,000 of federal depository insurance and the pledge of securities with a market value of \$36,400,000 held by the custodial bank in the name of the Clerk.

Interest Rate Risk: The Clerk's time deposits (certificates of deposit) have maturities of one year or less which limits exposure to fair value losses arising from rising interest rates.

Credit Risk: The Clerk's investments comply with Louisiana Statutes (LSA R.S. 33:2955). Under state law, the Clerk may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Clerk may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**BOSSIER PARISH CLERK OF COURT
Benton, Louisiana**

Notes to the Financial Statements
For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

2. CASH, CASH EQUIVALENTS, AND INVESTMENTS – (Continued)

Cash equivalents held at June 30, 2025, include \$740,398 (collected balances) invested with the Louisiana Asset Management Pool (LAMP), a local government investment pool. The Louisiana Asset Management Pool is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based upon quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

3. RECEIVABLES

The governmental activities receivables of \$142,925 at June 30, 2025, are as follows:

Fees, charges and commissions for services:	
Court costs, fees and charges	\$ 470
Fees for recording legal documents	94,361
Copies	5,406
Remote access	650
Portal fees	3,500
Interest	37,681
Other	857
Gross receivables	<u>142,925</u>
Less Allowance for uncollectibles	-
Net total receivables	<u><u>\$ 142,925</u></u>

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2025, is as follows:

	<u>Balance at 6/30/2024</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at 6/30/2025</u>
Governmental activities:				
Capital assets being depreciated				
Office equipment and furniture	\$ 1,310,394	\$ 15,344	\$ (4,215)	\$ 1,321,523
Right-of-use assets	14,171	-	(14,171)	-
Total	<u>1,324,565</u>	<u>15,344</u>	<u>(18,386)</u>	<u>1,321,523</u>
Less accumulated depreciation and amortization:				
Office equipment and furniture	828,785	117,512	(3,744)	942,553
Right-of-use assets	12,754	1,417	(14,171)	-
Total	<u>841,539</u>	<u>118,929</u>	<u>(17,915)</u>	<u>942,553</u>
Net capital assets	<u><u>\$ 483,026</u></u>	<u><u>\$ (103,585)</u></u>	<u><u>\$ (471)</u></u>	<u><u>\$ 378,970</u></u>

Depreciation and amortization expense of \$118,929 was charged to the judiciary function of the governmental activities.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

4. CAPITAL ASSETS (continued)

The Clerk's only right-of-use asset, a copier lease, expired during the year. The changes in lease liabilities for the year ended June 30, 2025, are as follows:

Beginning lease liabilities	\$ 2,302
Additions	-
Deductions	<u>(2,302)</u>
Ending lease liabilities	<u><u>\$ -</u></u>

5. PENSION PLAN

Plan Description. Substantially all employees of the Clerk are members of the Louisiana Clerks' of Court Retirement and Relief Fund (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees and established in accordance with Louisiana Revised Statute 11:1501.

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

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, is equal to 3% percent of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

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

Survivor Benefits: Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced ¼ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid ½ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less 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.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

5. PENSION PLAN – (Continued)

Deferred Retirement Option Plan: In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his/her option, a lump sum payment from the DROP account equal to the payments to the account or a true annuity based upon his/her 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/her period of participation. If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump-sum payment from the DROP fund equal to the payments made to that fund on his/her behalf or a true annuity based in his/her 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/her 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/her 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/her 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/her account balance is paid to his/her named beneficiary or, if none, to his/her estate.

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

Contributions: According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2024, the actual employer contribution rate was 23.00%. The contractually required contribution for the Clerk for the year ended June 30, 2025, was \$552,356. 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 expense. Non-employer contribution revenue for the Clerk for the year ended June 30, 2024 was \$291,238.

Schedule of Employer Allocations: The schedule of employer allocations reports the historical employer contributions in addition to the employer allocation percentages for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of Louisiana Clerks' of Court Retirement and Relief Fund. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Notes to the Financial Statements
For the Year Ended June 30, 2025

5. PENSION PLAN – (Continued)

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

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

At June 30, 2025, the Clerk reported a liability of \$3,494,087 for its proportionate share of the net pension liability of the Plan. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

At June 30, 2024 (Plan's measurement date), the Clerk's proportion was 2.100028% which was an decrease of 0.042929% from the proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Clerk recognized a pension expense of \$309,922, representing its proportionate share of the Plan's net expense, including amortization of deferred amounts.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,198	\$ 88,500
Changes of assumptions	76,909	-
Net difference between projected and actual earnings on pension plan investments	-	285,084
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	62,310
Differences between employer and proportionate share of contributions	120,463	1,560
Employer contributions subsequent to the measurement date	552,356	-
Total	\$ 761,926	\$ 437,454

The Clerk reported a total of \$552,356 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024, which will be recognized as a reduction in net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>June 30,</u>	
2025	\$ (97,517)
2026	314,783
2027	(257,543)
2028	(187,607)
Total	\$ (227,884)

Actuarial Methods and Assumptions: The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position. The components of the net pension liability of the Clerk as of June 30, 2024 are as follows:

Total Pension Liability	\$ 20,668,275
Plan Fiduciary Net Position	17,174,188
Total Net Pension Liability	\$ 3,494,087

**BOSSIER PARISH CLERK OF COURT
Benton, Louisiana**

Notes to the Financial Statements
For the Year Ended June 30, 2025

5. PENSION PLAN – (Continued)

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Life	5 Years
Investment Rate of Return	6.55%, net of investment expense, including inflation
Inflation rate	2.40%
Projected Salary Increases	1-5 years of service - 6.2%
	5 years or more - 5%
Mortality Rates	Pub - 2010 Public Retirement Plans multiplied by 120% Mortality Table with full generation projection using the appropriate MP-2019 improvement scale.
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and 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.

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 through June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

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

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

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Domestic Bonds	30.00%	0.59%
International Bonds		0.22%
Domestic Equity	35.00%	2.62%
International Equity	20.00%	1.70%
Real Estate	15.00%	0.68%
System Total	<u>100.00%</u>	<u>5.81%</u>
Inflation		<u>2.50%</u>
Expected Arithmetic Return		<u>8.31%</u>

**BOSSIER PARISH CLERK OF COURT
Benton, Louisiana**

Notes to the Financial Statements
For the Year Ended June 30, 2025

5. 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 the Public Retirement System’s Actuarial Committee (PR SAC) taking into consideration the recommendation of the Fund’s actuary. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	Changes in Discount Rate		
	1% Decrease 5.55%	Current Discount Rate 6.55%	1% Increase 7.55%
Net Pension Liability	\$ 5,761,215	\$ 3,494,087	\$ 1,581,741

Change in Net Pension Liability: The changes in the net pension liability for the year ended June 30, 2024, were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience: The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

Differences between Projected and Actual Investment Earnings: The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

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

Changes in Proportion: Changes in the employer’s proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer’s pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan.

Plan Fiduciary Net Position. The System issues an annual publicly available financial report that includes financial statements, required supplementary information for the System and detailed information about the plan’s fiduciary net position. Access to the report can be found on the Office of Louisiana Legislative Auditor’s official website: www.la.state.la.us or by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 10202 Jefferson Hwy, Building A Baton Rouge, LA 70809, or by calling (225) 293-1162.

6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The Bossier Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The Bossier Parish Clerk of Court’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Clerk. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Clerk. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

**BOSSIER PARISH CLERK OF COURT
Benton, Louisiana**

Notes to the Financial Statements
For the Year Ended June 30, 2025

6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – (Continued)

Benefits Provided – Benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions as follows: Attainment of age 55 and 12 years of service; or, attainment of age 60 and 12 years of service for employees hired on and after January 1, 2011. Employees hired on and after January 1, 2011 are not able to retire or enter DROP until age 60 without actuarial reduction in benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

Employees covered by benefit terms – As of the measurement date June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Active employees	44
	<u>65</u>

Total OPEB Liability

The Clerk's total OPEB liability is \$4,772,481 as of the measurement date June 30, 2025 the end of the fiscal year.

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	3.0%
Salary increases	3.0%, including inflation
Discount rate	3.93% annually (Beginning of Year to Determine ADC) 5.20% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	Getzen Model, initial trend of 5.5%
Mortality	120% of Pub-2010 for general employees and healthy retirees with MP-2021 scale

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index on the applicable measurement dates.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2024.

Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 5,609,757
Changes for the year:	
Service cost	91,909
Interest	222,269
Differences between expected and actual experience	0
Changes in assumptions	(973,822)
Benefit payments and net transfers	(197,136)
Net changes	<u>(837,276)</u>
Balance at June 30, 2025	\$ <u>4,772,481</u>

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 (4.20%) or 1-percentage-point higher (6.20%) than the current discount rate:

	1.0% Decrease (4.20%)	Current Discount Rate (5.20%)	1.0% Increase (6.20%)
Total OPEB liability	\$ <u>5,533,968</u>	\$ <u>4,772,481</u>	\$ <u>4,183,486</u>

**BOSSIER PARISH CLERK OF COURT
Benton, Louisiana**

Notes to the Financial Statements
For the Year Ended June 30, 2025

6. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS – (Continued)

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 (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 4,321,873	\$ 4,772,481	\$ 5,355,971

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 a net OPEB benefit of \$90,707.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 594,803	\$ (30,933)
Changes in assumptions	8,270	(1,243,963)
Total	\$ 603,073	\$ (1,274,895)

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

Years ending June 30,:	Amount
2026	\$ (332,124)
2027	\$ (94,089)
2028	\$ (94,089)
2029	\$ (79,121)
2030	\$ (146,674)
Thereafter	\$ 74,275

7. DEBT

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the fiscal year ended June 30, 2025:

	Pension Liability	OPEB Liability	Compensated Absences	Leases
Balances at July 1, 2024	\$ 5,609,757	\$ 4,610,027	\$ -	\$ 2,302
Increases	-	162,454	159,517	-
Decreases	(2,115,670)	-	-	(2,302)
Balances at June 30, 2025	\$ 3,494,087	\$ 4,772,481	\$ 159,517	\$ -

The only balance reporting an amount due within one year is compensated absences, which are 100% due within one year.

8. DEFERRED COMPENSATION PLAN

Certain employees of the Clerk are eligible to participate in the State of Louisiana deferred compensation plan adopted under the provisions of the Internal Revenue Service Code Section 457. Employees may contribute up to the maximum allowed by the Internal Revenue Service. The contributions are withheld from the employees’ paychecks and the Clerk makes a matching contribution equal to the amount contributed to a maximum percentage of the employee’s monthly compensation. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period where they are deposited to an account in the employee’s name. The Clerk does not assume any liability for the funds and does not have control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2025, the Clerk’s matching funds totaled \$147,625.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana
Notes to the Financial Statements
For the Year Ended June 30, 2025

9. RISK MANAGEMENT

The Clerk is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk purchases commercial insurance to provide workers compensation coverage, general liability, error and omission, and property insurance. There were no significant reductions in insurance coverage from the previous year. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

10. LITIGATION AND CLAIMS

At June 30, 2025, the Clerk was involved in litigation concerning several matters which, in the estimation of the legal advisor of the Clerk, an estimate of the ultimate resolution of the suits cannot be made. However, it is the opinion of legal counsel that an unfavorable outcome is unlikely in the pending lawsuits.

11. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH COMMISSION

The Clerk's office is located in the Bossier Parish Courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715 is paid by the Bossier Parish Police Jury and is not included in the accompanying financial statements.

12. DEFICIT NET POSITION

The Clerk has a net position deficit of \$3,174,494 resulting from noncurrent operating liabilities such as OPEB liability of \$4,772,481 and net pension liability of \$3,494,087.

13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 22, 2025, the date the financial statements were available to be issued and has concluded that there are no significant events requiring recognition or disclosure through that date.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Budgetary Comparison Schedule - General Fund
For the year ended June 30, 2025

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with final budget positive (negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Court costs, fees and charges	\$ 1,413,200	\$ 1,413,200	\$ 1,744,191	\$ 330,991
Recording and copying fees	2,730,000	2,730,000	2,750,888	20,888
Licenses and permits	190,005	190,005	78,770	(111,235)
Miscellaneous	1,200	1,200	33,311	32,111
Use of money and property - interest	300,000	300,000	428,103	128,103
Total revenues	<u>4,634,405</u>	<u>4,634,405</u>	<u>5,035,263</u>	<u>400,858</u>
Expenditures				
Current				
General Government - Judiciary	5,511,760	5,511,760	5,417,544	94,216
Capital outlay	150,000	150,000	15,344	134,656
Debt Service - leases	-	-	2,341	(2,341)
Total expenditures	<u>5,661,760</u>	<u>5,661,760</u>	<u>5,435,229</u>	<u>226,531</u>
Net change in fund balance	(1,027,355)	(1,027,355)	(399,966)	627,389
Fund Balance				
Beginning of the year	<u>5,619,937</u>	<u>5,619,937</u>	<u>5,619,937</u>	-
End of the year	<u>\$ 4,592,582</u>	<u>\$ 4,592,582</u>	<u>\$ 5,219,971</u>	<u>\$ 627,389</u>

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Schedule of Proportionate Share of Net Pension Liability
For the year ended June 30, 2025

Louisiana Clerks' of Court Retirement and Relief Fund:

Fiscal Year* ending June 30,	Employer's proportion of the net pension liability (asset)	Employer's proportionate share of the net pension liability (asset)	Employer's covered payroll	Employer's proportionate share of the net pension liability as a % of its covered payroll	Plan fiduciary net position as a % of the total pension liability
2016	1.614434%	\$ 2,421,702	\$ 1,460,581	166%	78.1%
2017	1.686697%	\$ 3,120,346	\$ 1,539,521	203%	74.2%
2018	1.732115%	\$ 2,620,576	\$ 1,562,606	168%	79.7%
2019	1.745261%	\$ 2,902,894	\$ 1,620,422	179%	79.1%
2020	1.835539%	\$ 3,333,324	\$ 1,783,505	187%	77.9%
2021	1.916344%	\$ 4,610,465	\$ 1,900,138	243%	72.1%
2022	2.002458%	\$ 2,663,747	\$ 2,021,109	132%	85.4%
2023	2.144092%	\$ 5,196,773	\$ 2,194,142	237%	74.1%
2024	2.142957%	\$ 4,610,027	\$ 2,277,393	202%	77.6%
2025	2.100028%	\$ 3,494,087	\$ 2,259,717	155%	83.1%

*Amounts presented were determined as of the measurement date (previous fiscal year end).

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

Schedule of Employer Pension Contributions
For the year ended June 30, 2025

Louisiana Clerks' of Court Retirement and Relief Fund:

<u>Fiscal year*</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Employer's covered payroll</u>	<u>Contributions as a % of covered payroll</u>
2016	\$ 292,509	\$ 292,509	\$ -	\$ 1,539,521	19.00%
2017	\$ 296,895	\$ 296,895	\$ -	\$ 1,562,606	19.00%
2018	\$ 307,880	\$ 307,880	\$ -	\$ 1,620,422	19.00%
2019	\$ 338,866	\$ 338,866	\$ -	\$ 1,783,505	19.00%
2020	\$ 361,026	\$ 361,026	\$ -	\$ 1,900,138	19.00%
2021	\$ 424,391	\$ 424,391	\$ -	\$ 2,021,109	21.00%
2022	\$ 488,197	\$ 488,197	\$ -	\$ 2,194,142	22.25%
2023	\$ 506,802	\$ 506,802	\$ -	\$ 2,277,393	22.25%
2024	\$ 519,735	\$ 519,735	\$ -	\$ 2,259,717	23.00%
2025	\$ 552,356	\$ 552,356	\$ -	\$ 2,401,548	23.00%

*Amounts presented were determined as of the end of the fiscal year.

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

SCHEDULE 4

Schedule of Changes in Net OPEB Liability and Related Ratios
For the year ended June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
OPEB expenses					
Service cost	\$ 91,909	\$ 103,638	\$ 103,626	\$ 138,123	\$ 145,044
Interest	222,269	188,028	179,030	135,305	129,906
Changes of benefit terms	-	-	-	-	-
Difference between expected and actual experience	19,504	622,220	(13,564)	(120,753)	165,393
Changes of assumptions	(973,822)	(216,905)	(76,241)	(1,248,602)	49,620
Benefit payments	(197,136)	(186,859)	(98,756)	(93,608)	(100,461)
Net change in total OPEB liability	<u>(837,276)</u>	<u>510,122</u>	<u>94,095</u>	<u>(1,189,535)</u>	<u>389,502</u>
Total beginning OPEB liability	<u>5,609,757</u>	<u>5,099,635</u>	<u>5,005,540</u>	<u>6,195,075</u>	<u>5,805,573</u>
Total ending OPEB liability	<u>\$ 4,772,481</u>	<u>\$ 5,609,757</u>	<u>\$ 5,099,635</u>	<u>\$ 5,005,540</u>	<u>\$ 6,195,075</u>
Covered-employee payroll	2,227,237	2,162,366	2,207,775	2,143,471	1,863,599
Net OPEB liability as a % of covered-employee payroll	214.28%	259.43%	230.99%	233.52%	332.43%
Notes to schedule:					
<i>Benefit change:</i>	None	None	None	None	None
<i>Changes of assumptions:</i>					
<i>Discount rate:</i>	5.20%	3.93%	3.65%	3.54%	2.16%
<i>Mortality:</i>	Pub 2010/2021	Pub 2010/2021	RP-2014	RP-2014	RP-2014
<i>Trend:</i>	Getzen Model	Getzen Model	4.5% to 5.5%	4.5% to 5.5%	4.5% to 5.5%

-continued-

	<u>2020</u>	<u>2019</u>	<u>2018</u>
OPEB expenses			
Service cost	\$ 148,662	\$ 103,446	\$ 100,433
Interest	171,795	159,024	155,579
Changes of benefit terms	-	-	-
Difference between expected and actual experience	(534,166)	209,497	14,068
Changes of assumptions	1,280,416	-	-
Benefit payments	(95,224)	(129,694)	(122,933)
Net change in total OPEB liability	<u>971,483</u>	<u>342,273</u>	<u>147,147</u>
Total beginning OPEB liability	<u>4,834,090</u>	<u>4,491,817</u>	<u>4,344,670</u>
Total ending OPEB liability	<u>\$ 5,805,573</u>	<u>\$ 4,834,090</u>	<u>\$ 4,491,817</u>
Covered-employee payroll	1,809,319	1,716,792	1,666,788
Net OPEB liability as a % of covered-employee payroll	320.87%	281.58%	269.49%
Notes to schedule:			
<i>Benefit change:</i>	None	None	None
<i>Changes of assumptions:</i>			
<i>Discount rate:</i>	2.21%	3.50%	3.50%
<i>Mortality:</i>	RP-2014	RP-2000	RP-2000
<i>Trend:</i>	4.5% to 5.5%	5.5%	5.5%

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

The notes to the financial statements are an integral part of this statement.
See the accompanying independent auditor's report.

**BOSSIER PARISH CLERK OF COURT
BENTON, LOUISIANA
Notes to Required Supplemental Information
as of and for the year ended June 30, 2025**

Budgetary Information

The budget for the General Fund (Salary Fund) is prepared and is adopted annually on the cash basis of accounting. A preliminary budget for the General Fund for the ensuing year is prepared by the Bossier Parish Clerk of Court (the Clerk) during May of each year. The availability of the proposed budget for public inspection and the date of the public hearing on the budget are then advertised in the official journal. During June, the Clerk holds a public hearing on the proposed budget in order to receive comments from the public and other interested parties. The General Fund budget is adopted during June of each year and notice is published in the official journal.

The proposed budget, prepared on the cash basis of accounting, was published in the official journal ten days before the public hearing. The budget hearing was held at the Clerk's office on May 30, 2024.

Louisiana Revised Statute (LSA-R.S.) 39:1311 requires the chief executive or administrative officer of the Clerk's office to advise the Clerk in writing when:

1. Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.
2. Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.
3. Actual beginning fund balance, within a fund, fails to meet estimated fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Actual revenues exceeded final budgeted revenues by \$400,858 (8.65%). Actual expenditures were less than final budgeted expenditures by \$226,531 (4.00%). The Clerk is in compliance with the Louisiana Local Government Budget Act.

The Clerk prepares necessary budget amendments when, in her judgment, actual operations differ materially from those anticipated in the original budget and formally adopts the amendments. The adoption of the amendments is published in the official journal. The budget for the fiscal year ended June 30, 2025, was not amended.

Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year-end. Formal budget integration is employed as a management control device during the year. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

Pension Information

There were no changes of benefit terms nor changes in benefit assumptions for the year ended June 30, 2025.

Changes of assumptions:

Year ended June 30,	Discount Rate	Investment Rate of return	Inflation Rate	Expected Remaining lives	Projected Salary increase
2016	7.00%	7.00%	-	5	5.00%
2017	7.00%	7.00%	2.5%	5	5.00%
2018	7.00%	7.00%	2.5%	5	5.00%
2019	6.75%	6.75%	2.5%	5	5.00%
2020	6.75%	6.75%	2.5%	5	5.00%
2021	6.75%	6.75%	2.5%	5	Range
2022	6.55%	6.55%	2.4%	5	Range
2023	6.55%	6.55%	2.4%	5	Range
2024	6.55%	6.55%	2.4%	5	Range
2025	6.55%	6.55%	2.4%	5	Range

**BOSSIER PARISH CLERK OF COURT
BENTON, LOUISIANA
Notes to Required Supplemental Information
as of and for the year ended June 30, 2025**

Schedule of Changes in Net OPEB Liability and Related Ratios

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

Changes of Benefit Terms

There were no changes of benefit terms for the year ended June 30, 2025.

Changes of Assumptions

Year ended June 30,	Discount Rate	Inflation Rate	Healthcare Cost Trends	Projected Salary Increase
2018	3.50%	3.00%	5.50%	3.00%
2019	3.50%	2.50%	5.50%	3.00%
2020	2.21%	2.50%	5.50%	3.00%
2021	2.16%	2.00%	4.5%-5.5%	3.00%
2022	3.54%	3.00%	4.5%-5.5%	3.00%
2023	3.65%	3.00%	4.5%-5.5%	3.00%
2024	3.93%	3.00%	Getzen Model	3.00%
2025	5.20%	3.00%	Getzen Model	3.00%

SUPPLEMENTARY INFORMATION

BOSSIER PARISH CLERK OF COURT
 Benton, Louisiana

Combining Schedule of Fiduciary Net Position
Custodial Funds
 June 30, 2025

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Custodial Funds Total</u>
ASSETS			
Cash and cash equivalents	\$ 3,896,829	\$ 34,074,554	\$ 37,971,383
Investments	600,000	-	600,000
Accounts receivable	7,126	-	7,126
Total Assets	<u>4,503,955</u>	<u>34,074,554</u>	<u>38,578,509</u>
NET POSITION			
Fiduciary net position - held for others	<u>\$ 4,503,955</u>	<u>\$ 34,074,554</u>	<u>\$ 38,578,509</u>

Supplementary information.
 See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
Benton, Louisiana

**Combining Schedule of Changes in Fiduciary Net Position
Custodial Funds**

For the year ended June 30, 2025

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Custodial Funds</u>
ADDITIONS:			
Suits and successions	\$ 3,136,121	\$ 2,025,546	\$ 5,161,667
Investment income	-	1,411,883	1,411,883
Total additions	<u>3,136,121</u>	<u>3,437,429</u>	<u>6,573,550</u>
REDUCTIONS			
Clerk's costs (transferred to General Fund)	1,489,565	-	1,489,565
Judge's compensation fund	105,643	-	105,643
Judicial court expense fund	49,618	-	49,618
Settlements and refunds	610,775	492,420	1,103,195
Court professional fees	69,897	-	69,897
Sheriffs' fees	367,207	-	367,207
Secretary of State	13,450	-	13,450
Other reductions	46,162	-	46,162
Total reductions	<u>2,752,317</u>	<u>492,420</u>	<u>3,244,737</u>
Net increase in fiduciary net position	383,804	2,945,009	3,328,813
Net position- beginning	4,106,297	31,129,545	35,235,842
Net position - ending	<u>\$ 4,490,101</u>	<u>\$ 34,074,554</u>	<u>\$ 38,564,655</u>

Supplementary information.
See the accompanying independent auditor's report.

BOSSIER PARISH CLERK OF COURT
 Benton, Louisiana

**Schedule of Compensation, Benefits and Other Payments
 to Agency Head or Chief Executive Officer**
 For the year ended June 30, 2025

Jill M. Sessions, Clerk of Court

Purpose:

Salary	\$	179,725
Benefits- insurance		16,759
Benefits- retirement		40,785
Benefits- deferred compensation		15,375
Benefits- other		2,924
Vehicle provided by government		26,599
Per diem		2,936
Reimbursements		-
Travel		5,438
Registration fees		2,193
Conferences and seminars		-
Continuing professional education fees		1,377
Cell phone		-
Unvouchered expenses		-
Special meals		-

Supplementary information.
 See the accompanying independent auditor's report.

**BOSSIER PARISH CLERK OF COURT
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

Cash Basis Presentation	1st 6 month period ended 12/31/2024	2nd 6 month period ended 06/30/2025
10. Receipts From:		
<i>Bossier Parish Sheriff, Criminal Court Costs/Fees</i>	97,829	84,926
<i>Bossier Parish Police Jury, Other</i>	8,820	17,240
<i>District Attorney for the 26th Judicial District</i>	59,257	42,841
Subtotal Receipts	165,906	145,007
11. Ending Balance of Amounts Assessed but Not Received	-	-

Supplementary information. See the accompanying independent auditor's report.

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

Identifying Information

Cash Basis Presentation	1st 6 month period ended 12/31/2024	2nd 6 month period ended 06/30/2025
1. Beginning Cash Balance	\$ 4,106,297	\$ 4,204,892
2. Collections		
Civil Fees	1,395,098	1,471,833
Bond Fees	103,000	150,150
Cash Bonds	15,000	-
Criminal Court Costs/Fees	59,257	42,841
Total Collected	1,572,355	1,664,824
3. Deductions: Collections Retained by the Clerk		
Collection Fee for Collecting/Disbursing Based on % of Collection	-	-
Collection Fee for Collecting/Disbursing Based on Fixed Amount	-	-
Other Amounts "Self-Disbursed"		
Civil Fees	732,233	757,331
Total Collections Retained by the Clerk	732,233	757,331
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Civil Fee Refunds	350,902	244,872
Bond Refunds	15,000	-
Other Disbursements	29,310	39,587
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	395,212	284,459
5. Deductions: Total Disbursements to Other Governments & Nonprofits	346,315	344,472
6. Total Amounts Disbursed/Retained	1,473,760	1,386,262
7. Ending Cash Balance	\$ 4,204,892	\$ 4,483,454

Supplementary information. See the accompanying independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND THE LOUISIANA GOVERNMENTAL AUDIT GUIDE**

The following independent auditor's report on internal control over financial reporting and on compliance and other matters is presented in compliance with requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



Dees Gardner, Certified Public Accountants, LLC

Deborah D. Dees, CPA/CFF
122 Jefferson Street
Mansfield, LA 71052
www.deesgardnercpas.com

Maura Dees Gardner, CPA, CFE
1659 Hwy 171 / P.O. Box 328
Stonewall, LA 71078
Phone: (318) 872-3007

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

The Honorable Jill Sessions
the Bossier Parish Clerk of Court
Benton, 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, and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Bossier Parish Clerk of Court, Benton, Louisiana (the Clerk), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements, and have issued our report thereon dated December 22, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-01 and 2025-02 that we consider to be material weaknesses.

Report on Compliance and Other Matters

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

The Clerk's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Clerk's responses to the findings identified in our audit and described in the accompanying management response to audit findings. The Clerk's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record, and its distribution is not limited. Under Louisiana Revised Statute 21:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, Louisiana
December 22, 2025

BOSSIER PARISH CLERK OF COURT
BENTON, LOUISIANA
Schedule of Findings and Responses
For the Year Ended June 30, 2025

Part I. Summary of Auditor's Results

INDEPENDENT AUDITOR'S REPORT:

We have audited the basic financial statements of the Bossier Parish Clerk of Court as of and for the year ended June 30, 2025, and have issued our report thereon dated December 22, 2025. 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 and the *Louisiana Governmental Audit Guide*. Our audit of the financial statements as of June 30, 2025, resulted in an unmodified opinion.

REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER THE FINANCIAL REPORTING:

Internal Control

Significant Deficiency Yes No

Material Weaknesses Yes No

Compliance

Compliance Material to Financial Statements Yes No

A management letter was not issued.

FEDERAL AWARDS: Not applicable

Part II. Findings relating to the Financial Statements which are required to be Reported under *Government Auditing Standards*.

FINDINGS RELATED TO INTERNAL CONTROL

2025-01. Inadequate Software and Reporting Capabilities

Criteria: Management is responsible for designing, implementing, and maintaining effective internal controls over financial reporting, including controls over information technology systems that support financial operations. Effective internal control over financial reporting requires that accounting systems contain controls to ensure the accuracy and completeness of recorded transactions and that systems produce reliable information for financial statement preparation. Accounting systems should provide information that is understandable, reliable, relevant, timely, consistent, and comparable.

Condition: The entity adopted accounting software that exhibits fundamental functional deficiencies affecting financial reporting reliability. Specifically:

- The software permits bank reconciliations to be marked as finalized even when they do not balance, defeating the purpose of this fundamental control procedure.
- The software cannot generate a functional general ledger, in part, because it cannot summarize any batch transactions like payroll, rendering a basic account analysis and review procedure impractical.
- The software cannot generate functional transaction listings or standard reports necessary for financial statement preparation, management review, and audit support.
- The software's protocols for posting transactions are overly complicated and make review and oversight more difficult.

Cause: Management did not perform adequate due diligence before selecting and implementing the accounting software. There is no evidence that the software was evaluated against the entity's operational and reporting requirements or that management verified the software contained standard control functions before adoption.

BOSSIER PARISH CLERK OF COURT
BENTON, LOUISIANA
Schedule of Findings and Responses
For the Year Ended June 30, 2025

Effect: The ability to finalize unbalanced bank reconciliations eliminates a fundamental detective control, increasing the risk that errors or fraud in cash accounts will not be detected through routine reconciliation procedures. The inability to generate summarized reports and functional transaction listings significantly impairs management's ability to prepare accurate financial statements, perform meaningful account analysis, and detect misstatements on a timely basis. These system limitations increase audit risk and required expanded audit procedures. The overall reliability of financial data produced by the system is compromised.

Recommendations: Management should implement compensating controls for bank reconciliations, including documented independent supervisory review confirming reconciliations balance before they are considered complete. Management should conduct a comprehensive assessment of the current software against minimum functional requirements for governmental financial reporting and internal control. If the software cannot meet fundamental requirements such as enforcing balanced reconciliations and producing summarized reports, management should develop a transition plan to a system that provides these standard capabilities. Any replacement system should be thoroughly evaluated and tested before implementation.

Management response: Management has already addressed some of the noted issues and will continue to work on improving reporting capabilities.

2025-02 – Inadequate Segregation of Duties and Oversight of Service

Criteria - When an entity uses a service organization, management remains responsible for maintaining effective internal control. Management must implement controls to monitor the service organization's activities and the accuracy of transactions processed. Adequate segregation of duties is a fundamental control concept requiring that incompatible functions—such as authorization, custody of assets, transaction recording, and reconciliation—be performed by different individuals or entities to reduce the risk of error or fraud.

Condition - The entity's software vendor performs multiple incompatible functions:

- Provides and maintains the accounting software
- Manages the entity's website
- Processes all web-based and local credit card payments
- Serves as the credit card processor (merchant services)
- Automatically posts credit card activity to the general ledger

Cause – Management consolidated multiple critical financial functions with a single vendor.

Effect – The concentration of authorization, custody, recording, and reporting functions with a single external party creates significant risk that errors or fraud could occur and remain undetected. Management has effectively ceded control over a significant source of revenue to an external party.

Recommendation – Despite the vendor in question being subject to SOC 2 compliance audits, giving up this level of control to an external party creates a significant risk. Due to the nature of the vendor concentration, where the same party controls transaction authorization, processing, recording, and reporting, there are inherent limitations on management's ability to implement compensating controls that would reduce risk to an acceptable level without restructuring the vendor relationship. Implementing a separate system that logs all transactions at the point of sale before they reach the vendor's system, creating an independent record to reconcile against, is an option but not likely a practical one. Management should evaluate whether the current concentration of services with this vendor is appropriate given the inherent control risks.

Management response: Management disagrees with the finding.

FINDINGS RELATED TO COMPLIANCE

None.

BOSSIER PARISH CLERK OF COURT
BENTON, LOUISIANA
Schedule of Prior Year Findings
For the Year Ended June 30, 2025

2024-01. Inadequate segregation of duties

Partially resolved, see Finding 2025-02

2024-02 – Inadequate controls over significant accounting system changes

Unresolved in current year.

2024-03 – Late submission of report

Resolved in current year.

OTHER REPORTS REQUIRED BY THE
LOUISIANA GOVERNMENTAL AUDIT GUIDE



Dees Gardner, Certified Public Accountants, LLC

Deborah D. Dees, CPA/CFF
122 Jefferson Street
Mansfield, LA 71052
www.deesgardnercpas.com

Maura Dees Gardner, CPA, CFE
1659 Hwy 171 / P.O. Box 328
Stonewall, LA 71078
Phone: (318) 872-3007

Independent Accountant's Report On Applying Agreed-Upon Procedures

To the Honorable Jill Sessions,
Bossier Parish Clerk of Court and the
Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the Bossier Parish Clerk of Court (the Clerk) 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 Clerk's management is responsible for those C/C areas identified in the SAUPs.

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

The procedures and associated findings are as follows:

1) **Written Policies and Procedures**

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.
 - iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions.
 - v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
 - vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
 - vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
 - viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
 - ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements..
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Policies and procedures were obtained and no exceptions were noted.

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.
 - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Section not applicable to entity.

3) Bank Reconciliations

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

A listing of client bank accounts from management and management's representation that the listing is complete were obtained. The main operating account and 4 additional accounts were selected for review.

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

No exceptions were noted as a result of this procedure.

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

Management review was not present on one selected account. For one account, management review was noted but the reconciliation approved was finalized in an unbalanced state.

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

Items outstanding for more than 12 months were noted in one account reviewed.

Management response: Management agrees with the exception and as taken steps to address the noted issues.

4) Collections (excluding EFTs)

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

A listing of deposit sites for the fiscal period and management's representation that the listing is complete were obtained. The only deposit site of the entity was selected.

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

A listing of collection locations and management's representation that the listing is complete was obtained. A random collection location of the entity was selected.

- i. Employees responsible for cash collections do not share cash drawers/registers;
- ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit;
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

No exceptions were noted as a result of these procedures.

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

No exceptions were noted as a result of this procedure.

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

Ten random deposits were selected for testing.

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

No exceptions were noted as a result of these procedures.

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

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

A listing of locations that process payments for the fiscal period and management's representation that the listing is complete were obtained. The only location of the entity was selected.

- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and/or placing an order/making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions were noted as a result of these procedures.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

No exceptions were noted as a result of these procedures.

- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

No exceptions were noted as a result of this procedure.

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

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

A listing of active cards for the fiscal period and management's representation that the listing is complete were obtained.

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

A random monthly statement for all 5 cards of the entity selected for review.

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder; and
- ii. Observe that finance charges and late fees were not assessed on the selected statements.

No exceptions were noted as a result of these procedures.

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

No exceptions were noted as a result of this procedure.

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

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

A listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing is complete were obtained.

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);
- ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure 1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions were noted as a result of these procedures.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:

A listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period and management’s representation that the listing is complete were obtained.

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions were noted as a result of these procedures.

9) Payroll and Personnel

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

A listing of employees or officials employed during the fiscal period and management's representation that the listing is complete were obtained. The five employees of the entity selected for review.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe whether all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees/officials.
 - iii. Observe whether any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

No exceptions were noted as a result of these procedures.

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

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exceptions were noted as a result of these procedures.

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

No exceptions were noted as a result of this procedure.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Section not applicable to entity.

12) Fraud Notice

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

No misappropriations reported by entity.

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

No exceptions were noted as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures:

- A. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in payroll and personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:
- Hired before June 9, 2020 - completed the training; and
 - Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343

No exceptions were noted as a result of this procedure.

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

No exceptions were noted as a result of this procedure.

- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;

57 - 100%.

ii. Number of sexual harassment complaints received by the agency;

0.

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

0.

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

0.

v. Amount of time it took to resolve each complaint.

0.

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

We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is 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.

Dees Gardner, Certified Public Accountants, LLC

Mansfield, LA
December 22, 2025