

**JACKSON PARISH CLERK OF COURT  
JONESBORO, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
JUNE 30, 2025**

Jackson Parish Clerk of Court  
Jonesboro, Louisiana

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Jackson Parish Clerk of Court  
Jonesboro, Louisiana

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# Jackson Parish Clerk of Court

P. O. Box 730  
Jonesboro, LA 71251-1130

## MANAGEMENT'S DISCUSSION AND ANALYSIS for the Year Ended June 30, 2025

The Management's Discussion and Analysis of the Jackson Parish Clerk of Court's financial performance presents a narrative overview and analysis of the Clerk of Court's financial activities for the year ended June 30, 2025. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the additional information contained in the Jackson Parish Clerk of Court's financial statements, which begin on page 11.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Clerk of Court as a whole and present a longer-term view of the Clerk of Court's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

- 1) The Jackson Parish Clerk of Court had cash and investments of \$863,123 at June 30, 2025, which represents an increase of \$2,328 from the prior year.
- 2) The Jackson Parish Clerk of Court had revenue receivable of \$14,743 at June 30, 2025, which represents an increase of \$739 from the prior year.
- 3) The Jackson Parish Clerk of Court had accounts payable and accruals of \$6,231 at June 30, 2025, which represents a decrease of \$3,172 from the prior year.
- 4) The Jackson Parish Clerk of Court had total revenues of \$770,080 for the year ended June 30, 2025, which represents an increase of \$8,947 from the prior year.

## Overview of the Financial Statements

The following illustrates the minimum requirements for the Jackson Parish Clerk of Court as established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*.

### Management's Discussion and Analysis Basic Financial Statements Required Supplementary Information (Other than MD&A)

These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

## Basic Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position (on page 11) and the Statement of Activities (on page 12) provide information about the activities of the Jackson Parish Clerk of Court as a whole and present a longer-term view of the Clerk of Court's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the Clerk of Court's net position and changes in it. You can think of the Clerk of Court's net position, the difference between assets and liabilities, as one way to measure the Clerk of Court's financial health, or financial position. Over time, increases or decreases in the Clerk of Court's net position is one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 14. All of the Clerk of Court's basic services are reported in the governmental funds, which focus on how money flows into and out of these funds and the balance left at year end that is available for spending. The funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental funds statements provide a detailed short term view of the Clerk of Court's general government operations and the basic services it provides. Governmental funds information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk of Court's activities as well as what remains for future spending.

A summary of the basic government-wide financial statements is as follows:

Summary of the Statement of Net Position

	<u>2025</u>	<u>2024</u>
<b>ASSETS:</b>		
Current and Other Assets	\$ 851,507	\$ 878,230
Capital Assets, Net	2,658	3,623
Right-of-Use Assets, Net	<u>13,909</u>	<u>7,119</u>
Total Assets	<u>\$ 868,074</u>	<u>\$ 888,972</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 144,889</u>	<u>\$ 300,376</u>
<b>LIABILITIES:</b>		
Accounts Payables & Accruals	\$ 6,231	\$ 9,403
Long Term Debt	13,706	7,284
Compensated Absences	13,514	11,730
Other Post-Employment Benefits	700,854	780,420
Net Pension Liability	<u>516,549</u>	<u>664,666</u>
Total Liabilities	<u>\$ 1,250,854</u>	<u>\$ 1,473,503</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>\$ 250,133</u>	<u>\$ 305,568</u>
<b>NET POSITION:</b>		
Net Investment in Capital Assets	\$ 2,861	\$ 3,459
Unrestricted	<u>(490,885)</u>	<u>(593,182)</u>
Total Net Position	<u>\$ (488,024)</u>	<u>\$ (589,723)</u>

Net position of the Clerk of Court increased by \$101,699 or 17.25 % from the previous fiscal year.

Summary of the Statement of Activities

	<u>2025</u>	<u>2024</u>
<b>REVENUES:</b>		
Charges for Services	\$ 668,012	\$ 674,799
Operating Grants & Contributions	32,300	29,550
General Revenues	<u>69,768</u>	<u>56,784</u>
Total Revenues	<u>\$ 770,080</u>	<u>\$ 761,133</u>
<b>EXPENSES:</b>		
Expenses	<u>668,381</u>	<u>664,117</u>
Change in Net Position	<u>\$ 101,699</u>	<u>\$ 97,016</u>

The Clerk of Court's total revenues increased by \$8,947 or 1.19% from the previous fiscal year.  
The total cost of all programs and services increased by \$4,264 or 0.64%.

Capital Assets and Debt AdministrationCapital Assets

At June 30, 2025, the Jackson Parish Clerk of Court had \$16,567, net of depreciation and amortization, invested in a broad range of capital assets and right of use assets. (see table below). This amount represents a net increase (including additions and deductions) of \$5,824 from the previous year.

Capital Assets at Year End  
(Net of Depreciation/Amortization)

	<u>2025</u>	<u>2024</u>
Capital Assets	\$ 2,658	\$ 3,623
Right of Use Assets	<u>13,909</u>	<u>7,119</u>
Total	<u>\$16,567</u>	<u>\$10,743</u>

Debt

The Jackson Parish Clerk of Court had \$13,706 in long term debt, \$13,514 in compensated absences, \$700,854 in Other Post- Employment Benefits, and \$516,549 in Net Pension Liability outstanding at year end.

Outstanding Debt at Year End

	<u>2025</u>	<u>2024</u>
Long Term Debt	\$ 13,706	\$ 7,284
Compensated Absences	13,514	11,730
Other Post-Employment Benefits	700,854	780,420
Net Pension Liability	<u>516,549</u>	<u>664,666</u>
Total	<u>\$1,244,623</u>	<u>\$1,464,100</u>

### Variations between Final Budgets and Actual Amounts

For the general fund, actual revenues were \$25,609 more than budgeted amounts due to charges for services being more than expected and actual expenditures were \$6,976 less than budgeted amounts due to operating services being less than expected. No amendments were required for the general fund and the advance deposit fund budgets during the year.

### Economic Factors and Next Year's Budget

The Jackson Parish Clerk of Court's elected official considered the following factors and indicators when setting next year's budget, rates and fees. These factors and indicators include:

1. Fees
2. Interest income
3. Miscellaneous revenues
4. Personnel costs
5. Other costs

The Jackson Parish Clerk of Court does not expect any significant changes in next year's results as compared to the current year.

### Contacting the Jackson Parish Clerk of Court

This financial report is designed to provide our citizens and creditors with a general overview of the Jackson Parish Clerk of Court's finances and to show the Clerk of Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Jackson Parish Clerk of Court at P. O. Box 730, Jonesboro, LA 71251-1130.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation  
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**INDEPENDENT AUDITORS' REPORT**

Honorable Laura Culpepper  
Jackson Parish Clerk of Court  
P. O. Box 730  
Jonesboro, Louisiana 71251-1130

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund and the fiduciary fund of the Jackson Parish Clerk of Court (Clerk), a component unit of the Jackson Parish Police Jury, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the fiduciary fund of the Clerk as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States 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 related 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk'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 Management's Discussion and Analysis on pages 1 through 5 and Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer's Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios on pages 41 through 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***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 Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

October 15, 2025

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Jackson Parish Clerk of Court  
Statement of Net Position  
June 30, 2025

	Governmental Activities
<b>ASSETS:</b>	
Current Assets:	
Cash & Cash Equivalents	\$ 723,910
Investments	112,213
Revenue Receivable	14,743
Prepaid Expense	641
Total Current Assets	\$ 851,507
Noncurrent Assets:	
Capital Assets (net)	\$ 2,658
Right-of Use Assets (net)	13,909
Total Noncurrent Assets	\$ 16,567
Total Assets	\$ 868,074
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension	\$ 125,181
OPEB	19,708
Total Deferred Outflows of Resources	\$ 144,889
<b>LIABILITIES:</b>	
Current Liabilities-	
Accounts Payable	\$ 6,231
Current Portion of Capital Leases	5,203
Total Current Liabilities	\$ 11,434
Noncurrent Liabilities	
Long-term Portion of Capital Leases	\$ 8,503
Compensated Absences	13,514
Other Post-Employment Benefits	700,854
Net Pension Liability	516,549
Total Noncurrent Liabilities	\$ 1,239,420
Total Liabilities	\$ 1,250,854
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension	\$ 63,828
OPEB	186,305
Total Deferred Outflows of Resources	\$ 250,133
<b>NET POSITION:</b>	
Net Investment in Capital Assets	\$ 2,861
Unrestricted	(490,885)
Total Net Position	\$ (488,024)

See independent auditors' report and notes to the financial statements.

Jackson Parish Clerk of Court  
Statement of Activities  
June 30, 2025

<u>Activities</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities: Judicial	\$ 668,381	\$ 668,012	\$ 32,300	\$ -	\$ 31,931
			General Revenues:		
			Interest	\$ 15,700	
			Miscellaneous	11,013	
			Non-Employer Pension Revenue	43,055	
			Total General Revenues	\$ 69,768	
			Change in Net Position	\$ 101,699	
			Net Position June 30, 2024	(589,723)	
			Net Position June 30, 2025	\$ (488,024)	

## FUND FINANCIAL STATEMENTS

Jackson Parish Clerk of Court  
Balance Sheet - Governmental Funds  
June 30, 2025

	Major Funds		Total
	General Fund	Advance Deposit Fund	
<b>ASSETS:</b>			
Cash & Cash Equivalents	\$ 176,268	\$ 547,642	\$ 723,910
Investments	112,213	-	112,213
Revenue Receivables	14,743	-	14,743
Prepaid Expense	641	-	641
Due From Other Funds	1,016	-	1,016
	<u>304,881</u>	<u>547,642</u>	<u>852,523</u>
Total Assets	<u>\$ 304,881</u>	<u>\$ 547,642</u>	<u>\$ 852,523</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$ 6,231	\$ -	\$ 6,231
Due to Other Funds	-	1,016	1,016
	<u>6,231</u>	<u>1,016</u>	<u>7,247</u>
Total Liabilities	<u>\$ 6,231</u>	<u>\$ 1,016</u>	<u>\$ 7,247</u>
<b>FUND BALANCE:</b>			
Nonspendable			
Prepaid Expense	\$ 641	\$ -	\$ 641
Restricted:			
Special Purposes	-	546,626	546,626
Unassigned	298,009	-	298,009
	<u>298,650</u>	<u>546,626</u>	<u>845,276</u>
Total Fund Balance	<u>\$ 298,650</u>	<u>\$ 546,626</u>	<u>\$ 845,276</u>
Total Liabilities and Fund Balance	<u>\$ 304,881</u>	<u>\$ 547,642</u>	<u>\$ 852,523</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Clerk of Court  
 Reconciliation of Governmental Funds  
 Balance Sheet to the Statement of Net Position  
 June 30, 2025

Total Fund Balance for the Governmental Fund at June 30, 2025	\$	845,276
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Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:

The following used in Governmental Activities are not financial resources. Therefore, they are not reported in the fund:

Furniture, Fixtures & Equipment		178,733
Less, Accumulated Depreciation		(176,075)
Right of Use Assets		20,989
Less, Accumulated Amortization		(7,080)
Deferred Outflows of Resources		144,889

The following are not due and payable in the current period. Therefore, they are not reported in the Governmental Fund Balance Sheet:

Lease Liabilities		(13,706)
Compensated Absences		(13,514)
Other Post-Employment Benefits		(700,854)
Net Pension Liabilities		(516,549)
Deferred Inflows of Resources		<u>(250,133)</u>

Total Net Position of Governmental Activities at June 30, 2025	\$	<u>(488,024)</u>
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Jackson Parish Clerk of Court  
Statement of Revenues, Expenditures, and Changes in Fund Balances-  
Governmental Fund  
June 30, 2025

	Major Funds		Total
	General Fund	Advance Deposit Fund	
REVENUES:			
Licenses & Permits	\$ 1,705	\$ -	\$ 1,705
Charges for Services	391,882	274,425	666,307
Intergovernmental- Supplemental Compensation Fund	32,300	-	32,300
Miscellaneous			
Interest	10,409	5,291	15,700
Miscellaneous	11,013	-	11,013
Total Revenues	<u>\$ 447,309</u>	<u>\$ 279,716</u>	<u>\$ 727,025</u>
EXPENDITURES:			
Judicial- Current-			
Personnel Services	\$ 516,167	\$ -	\$ 516,167
Operating Services	100,874	94,168	195,042
Operating Supplies	42,368	-	42,368
Other Charges	2,447	-	2,447
Debt Service	6,468	-	6,468
Total Expenditures	<u>\$ 668,324</u>	<u>\$ 94,168</u>	<u>\$ 762,492</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (221,015)	\$ 185,548	\$ (35,467)
OTHER FINANCING SOURCES (USES)			
Debt Proceeds	\$ 11,916	\$ -	\$ 11,916
Operating Transfers In	144,018	-	144,018
Operating Transfers Out	-	(144,018)	(144,018)
Total Other Financing Sources (Uses)	<u>\$ 155,934</u>	<u>\$ (144,018)</u>	<u>\$ 11,916</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (65,081)	\$ 41,530	\$ (23,551)
Fund Balance-Beginning of Year	<u>363,731</u>	<u>505,096</u>	<u>868,827</u>
Fund Balance-End of Year	<u>\$ 298,650</u>	<u>\$ 546,626</u>	<u>\$ 845,276</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Clerk of Court  
 Reconciliation of the Statement of Revenues, Expenditures,  
 and Changes in Fund Balances of the Governmental Funds  
 to the Statement of Activities  
 June 30, 2025

Net Change in Fund Balances-Total Governmental Funds \$ (23,551)

Amounts reported for Governmental Activities in the Statement of Activities are different because Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities, the costs of these assets are allocated over their estimated useful lives as depreciation expense. The current year amounts for these items were:

Depreciation Expense	(965)
Right-of-Use Assets	11,916
Amortization Expense	(5,126)

Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore are not reported as expenditures in the governmental funds. These timing differences are summarized below:

Non-Employer Pension Revenue	43,055
Proceeds from Capital Lease	(11,916)
Capital Lease Payments	5,494
Compensated Absences	(1,785)
Other Post-Employment Benefits	125,348
Pension Expense	<u>(40,771)</u>

Change in Net Position at June 30, 2025, per Statement of Activities \$ 101,699

Jackson Parish Clerk of Court  
Statement of Fiduciary Net Position  
June 30, 2025

	<u>Registry of Court Fund</u>
ASSETS	
Cash	<u>\$ 714,619</u>
LIABILITIES	
Due to Others	<u>\$ 714,619</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Clerk of Court  
Statement of Changes in Fiduciary Net Position  
June 30, 2025

	<u>Registry of</u> <u>Court Fund</u>
ADDITIONS:	
Suits and Successions	\$ 532
Interest Income	<u>23,602</u>
Total Additions	<u>\$ 24,134</u>
DEDUCTIONS:	
Settlements to Litigants	<u>\$ -</u>
Changes in Liabilities	24,134
Liabilities - Beginning	<u>690,485</u>
Liabilities - Ending	<u>\$ 714,619</u>

## NOTES TO FINANCIAL STATEMENTS

Jackson Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2025

Introduction:

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Jackson Parish 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 financial statements of the Jackson Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY-

As the governing authority of the parish, for reporting purposes, the Jackson Parish Police Jury is the financial reporting entity for Jackson Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) other organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Jackson Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Police Jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Police Jury.
2. Organizations for which the Police Jury does not appoint a voting majority but are fiscally dependent on the Jackson Parish Police Jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Jackson Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2025

Because the Jackson Parish Police Jury provides office facilities for the Clerk of Court, the Clerk of Court was determined to be fiscally dependent on the Police Jury and accordingly is considered to be a component unit of the Jackson Parish Police Jury, the financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the Jackson Parish Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING-

The Jackson Parish Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk of Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the Clerk of Court are classified into two categories: governmental and fiduciary. An emphasis is placed on major funds, and the General Fund and the Advance Deposit Fund are considered to be a major funds.

Governmental Funds

Governmental funds account for the Clerk of Court's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the Clerk of Court include:

General Fund

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

Special Revenue Fund – Advance Deposit

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for the proceeds of advanced costs received by plaintiffs in ordinary suits. The advanced costs shall be disbursed to the clerk's salary fund and to others as their fees accrue.

Fiduciary Funds

The custodial fund, Registry of Court Fund accounts for assets held by the Clerk as an agent for litigants held pending court action or for legally required payments to others. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the custodial fund has no measurement focus, but uses the accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING-

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all of the financial activities of the Jackson Parish Clerk of Court, except for the fiduciary funds which are reported separately.

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

Fund Financial Statements

Governmental funds 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 differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The governmental fund and the custodial funds 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 Jackson Parish Clerk of Court considers all revenues available if collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues-

Fees for certified copies, recording legal documents, marriage licenses, and commissions for services are recorded in the year they are earned. Interest income on time deposits are recorded when the time deposits have matured and the income is available. All other revenues are recorded when received.

Expenditures-

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

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E. BUDGETARY ACCOUNTING-

Formal budgetary accounting is employed as a management control. The Jackson Parish Clerk of Court prepares and adopts a budget each year for its general fund and advance deposit fund in accordance with Louisiana Revised Statutes. The operating budgets are prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Clerk of Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. CASH AND CASH EQUIVALENTS-

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the Clerk may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. The Clerk of Court's policy is to include time deposits and certificates of deposit in cash equivalents.

G. INVESTMENTS-

Investments are limited by R. S. 33:2955 and the Jackson Parish Clerk of Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. RECEIVABLES-

All receivables are reported at their gross value. The Clerk expects to collect all balances due and no provision for bad debts is recorded.

I. CAPITAL ASSETS-

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Jackson Parish Clerk of Court is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to expenditures as incurred. Major expenditures for renewals and betterments are capitalized. The Clerk maintains a threshold of \$500 or more for capitalization of assets.

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J. COMPENSATED ABSENCES-

Full-time employees of the Jackson Parish Clerk of Court earn from one to four weeks of vacation leave each year, depending on length of service and ten days of sick leave. Unused vacation leave expires at December 31. Sick leave is accumulative up to thirty days. At June 30, 2025 and 2024, a total of \$13,514 and \$11,730, respectively in accrued leave remained unpaid. Upon termination, employees are paid for accumulated sick leave.

K. PENSIONS-

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund (System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

M. ESTIMATES-

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

N. EQUITY CLASSIFICATIONS-

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

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as credits, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

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- c. Unrestricted net position - All other resources that do not meet the definition of “restricted” or “net investment in capital assets.”

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, the Clerk applies unrestricted net resources first, unless a determination is made to use restricted net resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by the Clerk at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has a nonspendable fund balance of \$641 which represents prepaid expenses. The remaining fund balance of \$298,009 is classified as unassigned. If applicable, the Clerk would typically use restricted fund balances first, followed by committed resources and 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.

2. Cash, Cash Equivalents and Investments and Related Credit Risk:

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. The Clerk of Court may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

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At June 30, 2025, the Clerk of Court had cash and cash equivalents (book balances) totaling \$1,438,529 (includes \$300 petty cash) as follows:

Petty Cash	\$ 300
Time Deposits	250,000
Demand Deposits	<u>1,188,229</u>
 Total	 <u>\$1,438,529</u>

The cash and cash equivalents of the Clerk of Court are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Clerk of Court will not be able to recover its deposits. 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 at all times equal or exceed 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 of Court 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 of Court's name.

At June 30, 2025, the Clerk of Court has \$1,463,205 in deposits (collected bank balances). These deposits are secured from credit risk as follows:

Collected Bank Balances	\$1,462,905
FDIC Insurance	(625,000)
Pledged Securities	<u>(837,905)</u>
 Balance Subject to Credit Risk	 <u>\$ 0</u>

3. Investments:

*Interest Rate Risk.* This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is its fair value to changes in market interest rates. The Clerk of Court does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, as a means of offsetting exposure to interest rate risk, the Clerk of Court diversifies its investments by security type and institution.

Investments held at June 30, 2025 include \$112,213 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section 150.126, the investment in LAMP at June 30, 2025, is not categorized in the three risk categories provided by GASB Codification Section 150.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

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LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701, enacted LSA-R.S. 33:2955 (A) (1) (h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

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 on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of 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.

4. Interfund Transactions:

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the governmental funds. The Transfer of funds are used to move excess revenues for the use of governmental services.

The following is a summary of transfers at June 30, 2025:

	<u>Operating Transfer In</u>	<u>Operating Transfer Out</u>
General Fund	\$144,018	\$ 0
Special Revenues Fund-Advance Deposit	<u>0</u>	<u>144,018</u>
Total	<u>\$144,018</u>	<u>\$144,018</u>

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5. Leases:

In 2024, the Clerk of Court entered into a lease agreements for a copy machine with a four-year lease term. In October 2024, the Clerk entered into another lease agreement for an additional copy machine, with a five-year lease term.

The total of the Clerk's lease assets are recorded at a cost of \$20,989, less accumulated amortization of \$7,080.

The future lease payments under the lease agreement is as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 5,203	\$ 972	\$ 6,175
2027	4,471	629	5,100
2028	3,200	394	3,594
2029	<u>832</u>	<u>66</u>	<u>898</u>
Total	<u>\$13,706</u>	<u>\$2,061</u>	<u>\$15,767</u>

6. Capital Assets:

Capital and right-of-use asset balances and activity for the year ended June 30, 2025, is as follows:

	<u>Balance</u> <u>06-30-24</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06-30-25</u>
<b>Capital Assets</b>				
Furniture fixtures, and equipment	\$ 178,733	\$ 0	\$ 0	\$ 178,733
Less, accumulated depreciation	<u>(175,110)</u>	<u>(965)</u>	<u>0</u>	<u>(176,075)</u>
Total Capital Assets, net	<u>\$ 3,623</u>	<u>\$ (965)</u>	<u>\$ 0</u>	<u>\$ 2,658</u>
<b>Right-of-Use Assets</b>				
Machinery and equipment	\$ 30,429	\$11,916	\$(21,356)	\$ 20,989
Less, accumulated amortization	<u>(23,310)</u>	<u>(5,126)</u>	<u>21,356</u>	<u>(7,080)</u>
Total Right-of-Use Assets, net	<u>\$ 7,119</u>	<u>\$ (6,539)</u>	<u>\$ 0</u>	<u>\$ 13,909</u>
<b>Net Governmental Activities</b>				
Capital Assets	<u>\$ 10,742</u>	<u>\$ 5,825</u>	<u>\$ 0</u>	<u>\$ 16,567</u>

Depreciation expense of \$965 and amortization expense of \$5,126 were charged to the judicial function.

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7. Pension Plan:

*Plan Description*

The Clerk contributes to The Louisiana Clerks' of Court Retirement and Relief Fund (Fund) is a cost-sharing multiple-employer defined benefit pension plan established in accordance with Louisiana Revised Statute 11:1501 to provide regular, disability, and survivor benefits for clerks of court, their deputies and other employees, and the beneficiaries of such clerks of court, their deputies, and other employees. Substantially all employees of the Jackson Parish Clerk of Court are members of the Fund. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at [www.la.la.org](http://www.la.la.org).

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

**Retirement Benefits**

A member or former member shall be eligible for regular retirement benefits upon attaining twelve or more years of credited service, attaining the age of fifty-five years, or age sixty if hired on or after January 1, 2011, and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed one hundred percent of the monthly average final compensation. The retirement benefit accrual rate is increased to 3 1/3% for all service credit accrued after June 30, 1999, for members hired prior to January 1, 2011. For those members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest compensated thirty-six consecutive months, with a limit increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, monthly average final compensation is based on the highest compensated sixty consecutive months with a limit increase of 10% increase in each of the last five years of measurement. For those members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is thirty-six months plus the number of whole months elapsed since January 1, 2011, not to exceed sixty 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 ten 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).

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### **Survivor Benefits**

If a member who has less than five years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced 1/4 of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid 1/2 of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his accumulated contributions. Upon the death of any former member with 12 or more years of service, automatic Option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

### **Deferred Retirement Option Plan**

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

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

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

Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based on his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least thirty-six months. Effective January 1, 2011, the average compensation for members whose additional service

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

### **Cost-of-Living Adjustments**

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

In order to grant any cost-of-living increase, the Fund must meet criteria as detailed in the Louisiana statutes related to funding status. In lieu of granting a cost-of-living increase as described above, Louisiana statutes allow the board to grant a cost-of-living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost-of-living amount which cannot exceed \$1.

### *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%.

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, but are not considered a special funding situation. Non-employer contribution revenue for the year ended June 30, 2025, was \$43,055.

The Clerk of Court's contractually required composite contribution rate for the year ended June 30, 2025 was 23% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Clerk were \$77,050 for the year ended June 30, 2025. The Clerk has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the Clerk contributed an additional \$24,461 on behalf of the employees for the year.

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

For the years ending June 30, 2025 and 2024, the Clerk reported a liability of \$516,549 and \$664,666, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2024 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Clerk of Court's proportion of the Net Pension Liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. For the years ending June 30, 2025, and 2024, the Clerk of Court's proportion was .31046% and .30897%, respectively, which was an increase of .00149% from its proportion measured as of June 30, 2024.

For the years ending June 30, 2025 and 2024, the Clerk recognized pension expense including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$40,771 and \$45,428.

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	\$ 1,803	\$13,083
Changes in assumption	11,370	0
Net difference between projected and actual earnings on pension plan investments	0	42,145
Changes in employer's proportion of beginning net pension liability	34,957	8,544
Differences between employer contributions and proportionate share of employer contributions	0	56
Subsequent Measurement Contributions	77,051	0
Total	\$125,181	\$63,828

The deferred outflows of resources related to pensions resulting from Jackson Parish Clerk of Court contributions subsequent to the measurement date in the amount of \$77,051, will be recognized as a reduction of the Net Pension Liabilities in the year of June 30, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2026	\$(17,188)
2027	56,574
2028	(30,189)
2029	(24,895)
Total	\$(15,698)

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*Actuarial Assumptions*

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

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service – 6.20% 5 years or more – 5.00%
Inflation Rate	2.40%
Mortality Rates	Pub- 2010 Public Retirement Plans multiplies by 120% Mortality Table with full generational projection using the appropriate MP-2019 improvement scale
Expected Remaining Service Lives	2020-2024 - 5 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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

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

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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	<u>15.00%</u>	<u>0.68%</u>
System Total	<u>100.00%</u>	5.81%
Inflation		<u>2.50%</u>
Expected Arithmetic Return		<u>8.31%</u>

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement System's Actuarial Committee (PRSAC), taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Clerk of Court's proportionate share of the Net Pension Liability using the discount rate of 6.55%, as well as what the Clerk of Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.55%) or one percentage-point higher (7.55%) than the current rate:

	1.0% Decrease (5.55%)	Current Discount Rate (6.55%)	1.0% Increase (7.55%)
Employer's proportionate share of net pension liability	\$851,710	\$516,549	\$233,837

Jackson Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2025

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued Louisiana Clerks' of Courts Retirement and Relief Fund Annual Financial Report at [www.la.la.gov](http://www.la.la.gov).

8. Other Post-Employment Benefits:

*Plan description* – The Jackson Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The Jackson 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) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

*Benefits Provided* – Medical, dental, vision and life insurance benefits are provided through comprehensive medical plans and are made available to employees upon actual retirement. Employees are covered by the Louisiana Clerks' of Court Retirement and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions are 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 or 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 basic (excluding voluntary) 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* – At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	5
	9

**Total OPEB Liability**

The Clerk's total OPEB liability of \$700,854 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

Jackson Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2025

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

Inflation	3.0%,
Salary increases	3.0%, including inflation
Discount rate	3.93%, annually
	5.20%, annually
Healthcare cost trend rates	Getzen model, initial trend of 5.5%
Mortality	Pub-2010/2021

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding 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, 2025.

#### Changes in the Total OPEB Liability

Balance at June 30, 2024	<u>\$780,420</u>
Changes for the year:	
Service cost	5,753
Interest	30,784
Differences between expected and actual experience	(103,239)
Changes in assumptions	11,147
Benefit payments and net transfers	<u>(24,011)</u>
Net changes	<u>(79,566)</u>
Balance at June 30, 2025	<u><u>\$700,854</u></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:

	<b>1.0% Decrease (4.20%)</b>	<b>Current Discount Rate (5.20%)</b>	<b>1.0% Increase (6.20%)</b>
Total OPEB liability	\$779,310	\$700,854	\$635,287

*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:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Trend (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
Total OPEB liability	\$670,961	\$700,854	\$735,520

Jackson Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2025

**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 OPEB expense of \$(101,337). 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	\$18,346	\$ (43,648)
Changes in assumptions	1,362	(142,657)
<b>Total</b>	<b>\$19,708</b>	<b>\$(186,305)</b>

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:	
2026	\$ (91,477)
2027	(38,325)
2028	(35,635)
2029	<u>(1,160)</u>
Total	<u>\$(166,597)</u>

9. Risk Management:

The Jackson Parish Clerk of Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk of Court maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Clerk of Court.

10. Expenditures of the Clerk of Court Paid by the Parish Police Jury:

Certain expenses of the Jackson Parish Clerk of Court's office are paid by the Jackson Parish Police Jury. In addition to furnishing the building where the Clerk of Court's office is located, the Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk of Court's office.

11. Deferred Compensation Plan:

All of the employees of the Jackson Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$23,500 a year) to the plan on a pre-tax basis. The contributions are fully vested immediately and are remitted to a third-party administrator each payday, where they are deposited to an account in the employee's name. The Jackson Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator.

Jackson Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2025

12. Subsequent Events:

Management has evaluated events through October 15, 2025, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Jackson Parish Clerk of Court  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2025

	<u>Budget</u>		Variance-
	<u>Original/Final</u>	<u>Actual</u>	Favorable (Unfavorable)
REVENUES:			
Licenses & Permits	\$ 2,000	\$ 1,705	\$ (295)
Charges for Services	376,500	391,882	15,382
Intergovernmental-			
Supplemental Compensation Funds	31,200	32,300	1,100
Miscellaneous-			
Interest	7,500	10,409	2,909
Miscellaneous	4,500	11,013	6,513
Total Revenues	<u>\$ 421,700</u>	<u>\$ 447,309</u>	<u>\$ 25,609</u>
EXPENDITURES:			
Judicial-			
Current-			
Personnel Services	\$ 501,000	\$ 516,167	\$ (15,167)
Operating Services	129,350	100,874	28,476
Operating Supplies	36,700	42,368	(5,668)
Other Charges	3,250	2,447	803
Capital Expenditures	5,000	-	5,000
Debt Service	-	6,468	(6,468)
Total Expenditures	<u>\$ 675,300</u>	<u>\$ 668,324</u>	<u>\$ 6,976</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (253,600)	\$ (221,015)	\$ 32,585
OTHER FINANCING SOURCES (USES)			
Debt Proceeds	\$ -	\$ 11,916	\$ 11,916
Operating Transfers In	151,800	144,018	(7,782)
Total Other Financing Sources (Uses)	<u>\$ 151,800</u>	<u>\$ 155,934</u>	<u>\$ 4,134</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (101,800)	\$ (65,081)	\$ 36,719
Fund Balance-Beginning of Year	<u>363,731</u>	<u>363,731</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 261,931</u>	<u>\$ 298,650</u>	<u>\$ 36,719</u>

See independent auditors' report and notes to the financial statements.

Jackson Parish Clerk of Court  
 Advance Deposit Fund  
 Budgetary Comparison Schedule  
 For the Year Ended June 30, 2025

	<u>Original/Final</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 282,500	\$ 274,425	\$ (8,075)
Miscellaneous			-
Interest	-	5,291	5,291
Total Revenues	\$ 282,500	\$ 279,716	\$ (2,784)
EXPENDITURES:			
Current-			
Operating Services	\$ 85,600	\$ 94,168	\$ (8,568)
Excess (Deficiency) of Revenues over Expenditures	\$ 196,900	\$ 185,548	\$ (11,352)
OTHER FINANCING SOURCES (USES)			
Operating Transfers Out	(170,250)	(144,018)	26,232
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 26,650	\$ 41,530	\$ 14,880
Fund Balance-Beginning of Year	505,096	505,096	-
Fund Balance-End of Year	\$ 531,746	\$ 546,626	\$ 14,880

Jackson Parish Clerk of Court  
 Schedule of Employer's Share of Net Pension Liability  
 For the Year Ended June 30, 2025

Year	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 (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2016	0.33690%	\$ 505,355	\$ 367,119	138%	78.1%
2017	0.40222%	\$ 744,091	\$ 332,719	224%	74.2%
2018	0.00385%	\$ 582,557	\$ 346,982	168%	79.7%
2019	0.37010%	\$ 615,594	\$ 294,895	209%	79.1%
2020	0.30329%	\$ 550,765	\$ 289,954	190%	77.9%
2021	0.29242%	\$ 703,530	\$ 269,429	261%	72.1%
2022	0.26694%	\$ 355,097	\$ 301,529	118%	85.4%
2023	0.29453%	\$ 713,874	\$ 328,239	217%	74.1%
2024	0.30897%	\$ 664,666	\$ 334,094	199%	77.6%
2025	0.31046%	\$ 516,549	\$ 296,499	174%	83.1%

*\*Amounts presented were determined as of the measurement date (June 30, 2024).*

Jackson Parish Clerk of Court  
 Schedule of Employer's Contributions  
 For the Year Ended June 30, 2025

Year	Statutorily Required Contribution	Contributions in relation to the statutorily required contribution	Contribution Deficiency/ (Excess)	Employer's covered payroll	Contributions as a percentage of covered payroll
2016	\$ 69,753	\$ 69,753	\$ -	\$ 367,119	19.0%
2017	\$ 66,000	\$ 66,000	\$ -	\$ 332,719	19.8%
2018	\$ 65,927	\$ 65,927	\$ -	\$ 346,982	19.0%
2019	\$ 56,030	\$ 56,030	\$ -	\$ 294,895	19.0%
2020	\$ 55,091	\$ 55,091	\$ -	\$ 289,954	19.0%
2021	\$ 56,580	\$ 56,580	\$ -	\$ 269,429	21.0%
2022	\$ 67,090	\$ 67,090	\$ -	\$ 301,529	22.2%
2023	\$ 73,033	\$ 73,033	\$ -	\$ 328,239	22.2%
2024	\$ 76,842	\$ 76,842	\$ -	\$ 334,094	23.0%
2025	\$ 77,050	\$ 77,050	\$ -	\$ 296,499	26.0%

*Amounts presented were determined as of the measurement date June 30, 2025.*

*Changes of Assumptions:*

*There were no changes of benefit assumptions for the year ended June 30, 2024.*

Jackson Parish Clerk of Court  
Schedule of Changes in Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2025

Year	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	\$ 5,753	\$ 5,944	\$ 5,951	\$ 18,546	\$ 18,006	\$ 44,961	\$ 32,707	\$ 31,755
Interest	30,784	30,195	29,300	23,866	23,551	45,488	42,916	42,792
Changes of Benefits Terms	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experiences	11,147	(24,716)	(1,821)	(87,032)	23,651	(565,240)	16,620	(32,050)
Changes in Assumptions/ Inputs	(103,239)	(32,542)	(11,632)	(205,250)	8,173	286,861	-	-
Benefit Payments	(24,011)	(22,759)	(22,207)	(21,049)	(34,402)	(32,609)	(24,866)	(23,569)
Net Change In Total OPEB Liability	(79,566)	(43,878)	(409)	(270,919)	38,979	(220,539)	67,377	18,928
Beginning OPEB Liability	780,420	824,298	824,707	1,095,626	1,056,647	1,277,186	1,209,809	1,190,881
Ending OPEB Liability	<u>\$ 700,854</u>	<u>\$ 780,420</u>	<u>\$ 824,298</u>	<u>\$ 824,707</u>	<u>\$ 1,095,626</u>	<u>\$ 1,056,647</u>	<u>\$ 1,277,186</u>	<u>\$ 1,209,809</u>
Covered-Employee Payroll	\$ 316,817	\$ 307,589	\$ 338,998	\$ 329,124	\$ 288,636	\$ 280,229	\$ 324,418	\$ 314,969
Net OPEB Liability as a Percentage of Covered-Employee Payroll	221.22%	253.72%	243.16%	250.58%	379.59%	377.07%	393.69%	384.10%
Notes to Schedule:								
<i>Benefit Changes</i>	None	None	None	None	None	None	None	None
<i>Changes in Assumptions:</i>								
Discount Rate	5.2	3.93	3.65%	3.54%	2.16%	2.21%	3.50%	2.21%
Mortality	2010/2021 Pub- Getzen Model	2010/2021 Pub- Getzen Model	RP-2014	RP-2014	RP-2014	RP-2014	RP-2000	RP-2014
Trend			4.5%-5.5%	4.5%-5.5%	4.5%-5.5%	4.5%-5.5%	5.50%	5.50%

Notes to Schedule:

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

*Changes of Assumptions: The discount changed in the current year to 5.20%, which is a 1.27% increase from the prior year.*

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

SUPPLEMENTARY INFORMATION

Jackson Parish Clerk of Court  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2025

Agency Head Name: Laura Culpepper, Clerk of Court

<u>Purpose</u>	<u>Amount</u>
Salary	\$169,627
Benefits-Insurance	17,796
Benefits-Retirement	48,969
Benefits-Other	2,490
Travel/Seminars	1,558
Other	2,100

See independent auditors' report.

## Justice System Funding Schedule - Collecting/Disbursing Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
<b>Entity Name</b>	Jackson Parish Clerk of Court	
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1170	
<b>Date that reporting period ended</b> (mm/dd/yyyy)	6/30/2025	
	<b>First Six Month Period Ended</b>	<b>Second Six Month Period Ended</b>
	<b>12/31/2024</b>	<b>6/30/2025</b>
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	505,096	520,800
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits )	122,222	134,553
Bond Fees	17,650	
Interest Earnings on Collected Balances	2,655	2,636
<b>Subtotal Collections</b>	<b>142,527</b>	<b>137,189</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
<i>Jackson Parish Sheriff's Department - Civil Fees</i>	7,846	6,621
<i>2nd Judicial District Court Funds - Civil Fees</i>	5,013	5,733
<i>Department of the Treasurer-Civil Fees</i>	5,013	5,879
<i>Supreme Court - Civil Fees</i>	76	92
<i>Department of State - Civil Fees</i>	350	300
<i>Sheriff - Bienville Parish - Civil Fees</i>	189	372
<i>Sheriff - Bossier Parish - Civil Fees</i>	170	150
<i>Sheriff - Caddo Parish - Civil Fees</i>	452	235
<i>Sheriff - Calcasieu Parish - Civil Fees</i>	57	-
<i>Sheriff - Catahoula Parish - Civil Fees</i>	74	-
<i>Sheriff - Caldwell Parish - Civil Fees</i>	-	110
<i>Sheriff - Claiborne Parish - Civil Fees</i>	51	-
<i>Sheriff - Concordia Parish - Civil Fees</i>		
<i>Sheriff - East Baton Rouge Parish - Civil Fees</i>	764	1,003
<i>Sheriff - Grant Parish - Civil Fees</i>	50	-
<i>Sheriff - Franklin Parish - Civil Fees</i>		
<i>Sheriff - Jefferson Parish - Civil Fees</i>		
<i>Sheriff - Lafayette Parish - Civil Fees</i>	-	34
<i>Sheriff - LaSalle Parish - Civil Fees</i>	81	51
<i>Sheriff - Lincoln Parish - Civil Fees</i>	592	745
<i>Sheriff - Livingston Parish - Civil Fees</i>	-	7
<i>Sheriff - Madison Parish - Civil Fees</i>	60	120
<i>Sheriff - Natchitoches Parish - Civil Fees</i>	-	53
<i>Sheriff - Ouachita Parish - Civil Fees</i>	896	789
<i>Sheriff - Rapides Parish - Civil Fees</i>	-	31
<i>Sheriff - St. Landry Parish - Civil Fees</i>		
<i>Sheriff - Union Parish - Civil Fees</i>	-	73
<i>Sheriff - Webster Parish - Civil Fees</i>	330	105
<i>Sheriff - Winn Parish - Civil Fees</i>	349	65
<i>Civil Sheriff - Orleans Parish - Civil Fees</i>	30	-
<i>Department of the Treasurer (Shelter Fund)-Civil Fees</i>	210	160
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)		
a. Civil Fees	66,041	72,686
m. Interest Earnings on Collected Balances	2,655	1,619
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	30,077	11,494
Other Disbursements to Individuals (additional detail is not required)	5,397	1,820
<b>Subtotal Disbursements/Retainage</b>	<b>126,823</b>	<b>110,347</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>520,800</b>	<b>547,642</b>

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Jackson Parish Clerk of Court	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1170	
Date that reporting period ended (mm/dd/yyyy)	6/30/2025	
	<b>First Six Month Period Ended 12/31/2024</b>	<b>Second Six Month Period Ended 6/30/2025</b>

**Cash Basis Presentation**

**Receipts From:** (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

Jackson Parish Sheriff's Department - Criminal Court Costs/Fees

5,750

7,472

**Subtotal Receipts**

**5,750**

**7,472**

**Ending Balance of Amounts Assessed but Not Received** (only applies to those agencies that assess on behalf of themselves, such as courts)

-

-

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other (do not include collections that fit into more specific categories above)

OTHER REPORTS/SCHEDULES

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation

Roger M. Cunningham, CPA - LLC

Jessica H. Broadway, CPA - A Professional Corporation

Ryan E. Todtenbier, CPA - A Professional Corporation

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

Honorable Laura Culpepper  
Jackson Parish Clerk of Court  
P. O. Box 730  
Jonesboro, Louisiana 71251-1130

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, each major fund and the fiduciary fund as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Jackson Parish Clerk of Court's (Clerk) basic financial statements and have issued our report thereon dated October 15, 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) to determine the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## 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*.

## Purpose of this Report

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

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

October 15, 2025

Jackson Parish Clerk of Court  
Schedule of Audit Results  
Year Ended June 30, 2025

I. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Jackson Parish Clerk of Court.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None noted.

III. PRIOR YEAR FINDINGS

None noted.