

**AVOYELLES PARISH CLERK OF COURT
(A Component Unit of the Avoyelles Parish Police Jury)
Marksville, Louisiana**

ANNUAL FINANCIAL STATEMENTS

**AS OF AND FOR THE YEAR ENDED
JUNE 30, 2025**

***DUCOTE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
219 NORTH WASHINGTON STREET
P. O. BOX 309
MARKSVILLE, LA 71351***

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Annual Financial Statements
As of and for the Year Ended June 30, 2024
With Supplemental Information Schedules**

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INDEPENDENT AUDITORS' REPORT

The Honorable Connie F. Desselle
Avoyelles Parish Clerk of Court
Marksville, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the Avoyelles Parish Clerk of Court (hereinafter "Clerk of Court"), a component unit of Avoyelles 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 of Court's basic financial statements as listed in the table of contents.

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

Basis of 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 the *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk of Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 of Court's ability to continue as a going concern for twelve months beyond the financial statement date, including and currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk of Court's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison schedules, schedule of changes in total OPEB liability and related ratios, schedules of employer's share of net pension liability, schedule of employer share of pension contributions, and notes to required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the 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 inquires 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 budgetary comparison schedules, schedule of employer's share of net pension liability, schedule of employer pension contributions, and notes to required supplementary information because the limited procedures do not provide us with sufficient evidence to express and opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 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 December 10, 2025, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provision of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Clerk of Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clerk of Court's internal control over financial reporting and compliance.

This report is intended for the information of the Clerk of Court and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

DUCOTE & COMPANY
Certified Public Accountants
Marksville, Louisiana
December 10, 2025

BASIC FINANCIAL STATEMENTS

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Statement of Net Position
June 30, 2025**

ASSETS

Current assets:	
Cash and interest-bearing deposits	\$ 252,317
Investments	854,023
Receivables - fees, charges, and commissions	19,077
Accrued interest receivable	20,500
Prepaid items	1,626
Noncurrent assets:	
Capital assets, net of accumulated depreciation/amortization	99,692
Total Assets	1,247,235

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows related to -	
Net pension liability	217,987
OPEB liability	124,086
Total deferred outflows of resources	342,073

LIABILITIES

Current liabilities	
Accounts and other payables	38,966
Due to registry of court	14,860
Noncurrent liabilities	
Due in more than one year:	
Net pension liability	1,073,264
OPEB liability	1,225,396
Total liabilities	2,352,486

DEFERRED INFLOWS OF RESOURCES

Deferred inflows related to -	
Net pension liability	152,193
OPEB liability	570,234
Total deferred inflows of resources	722,427

NET POSITION

Net investment in capital assets	99,692
Unrestricted	(1,585,297)
Total net position	\$ (1,485,605)

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

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Statement of Activities
For the Year Ended June 30, 2025**

Activities	Expenses	<u>Program Revenues</u> Charges for Services	Net (Expense) Revenues and Changes in Net Position
Governmental activities:			
General government	\$ 1,702,831	1,536,197	\$ (166,634)
			General revenues
			Intergovernmental revenues 38,300
			Miscellaneous 49,786
			Interest and investment earnings 93,089
			Total general revenues <u>181,175</u>
			Change in net position 14,541
			Net position, beginning <u>(1,500,146)</u>
			Net position, ending <u>\$ (1,485,605)</u>

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

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Balance Sheet
Governmental Fund - General Fund
June 30, 2025**

ASSETS

Cash and interest-bearing deposits	\$ 252,317
Investments	854,023
Receivables	19,077
Accrued interest receivable	20,500
Prepaid Items	1,626
Total Assets	<u>\$ 1,147,543</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts payable	\$ 13,844
Accrued liabilities	25,122
Due to registry of court	14,860
	<u>53,826</u>
Fund balance:	
Nonspendable-prepaid items	1,626
Unassigned	1,092,091
Total fund balance	<u>1,093,717</u>
Total liabilities and fund balance	<u>\$ 1,147,543</u>

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

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

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

Total fund balance for the governmental fund		\$ 1,093,717
<p>Amounts reported for governmental activities in the Statement of Net Position differ from the amounts reported in the governmental fund because Governmental funds report only current financial resources. The Statement of Net Position reports all assets and liabilities, both current and long-term.</p>		
<p>Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund.</p>		
Cost of capital assets	1,094,824	
Less: accumulated depreciation/amortization	(995,132)	99,692
<p>Deferred outflows of resources related to pensions and OPEB are not reported in the governmental fund because they do not affect current financial resources.</p>		
Net pension liability	217,987	
Net OPEB liability	124,086	342,073
<p>Long-term liabilities are not due yet and payable in the current period and therefore are not reported in the governmental fund because they do not affect current financial resources.</p>		
Net pension liability	(1,073,264)	
Net OPEB liability	(1,225,396)	(2,298,660)
<p>Deferred inflows of resources related to -</p>		
Net pension liability	(152,193)	
Net OPEB liability	(570,234)	(722,427)
Net position at June 30, 2025		\$ (1,485,605)

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

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

Revenues:	
Licenses and permits	\$ 4,649
Fees Charges, and commissions for services:	
Court costs, cees, and charges	750,410
Fees for recording legal documents	634,309
Fees for certified copies of documents	64,244
Subscribed services	69,880
Election fees	12,705
Miscellaneous	64,786
Intergovernmental	38,300
Use of money and property - interest earnings	93,089
Total revenues	<u>1,732,372</u>
Expenditures:	
Current -	
Personnel services and related benefits	1,076,391
Operating services	567,065
Materials and supplies	86,253
Travel and other charges	53,624
Total expenditures	<u>1,783,333</u>
Net change in fund balance	(50,961)
Fund balance, beginning	<u>1,144,678</u>
Fund balance, ending	<u>\$ 1,093,717</u>

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

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

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

Total net change in fund balance per the statement of revenues, expenditures and change in fund balance		\$ (50,961)
Governmental funds report capital outlays as expenditures. However, these amounts are capitalized and depreciated over their useful lives.		
Depreciation Expense	(18,203)	
Amortization Expense	<u>(248)</u>	(18,451)
Governmental funds do not report gains or losses on the disposal of capital assets.		
Loss on sale of capital assets		(10,060)
Changes in the Clerk's net net pension liability and related deferred inflows and outflows do not require the use of current financial resources and therefore are not reported in the governmental fund.		
Change in pension expense	(48,970)	
Nonemployer pension contribution revenues recognized	<u>89,458</u>	<u>40,488</u>
Changes in the Clerk's net OPEB liability and related deferred inflows and outflows do not require the use of current financial resources and therefore are not reported in the governmental fund.		
Change in net OPEB expense		<u>53,525</u>
Total changes in net position for the year ended June 30, 2025 per Statement of Activities		<u>\$ 14,541</u>

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Statement of Fiduciary Net Position
June 30, 2025**

	Advance Deposit Fund	Registry of Court Fund	Total
ASSETS			
Cash and interest-bearing deposits	\$ 93,735	\$ 483,722	\$ 577,457
Investments	945,262	-	945,262
Due from salary fund	-	14,680	14,680
Total Assets	\$ 1,038,997	\$ 498,402	\$ 1,537,399
NET POSITION			
Restricted for litigants and others	\$ 1,038,997	\$ 498,402	\$ 1,537,399

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

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2025**

	Advance Deposit Fund	Registry of Court Fund	Total
Additions:			
Suits and successions	\$ 1,355,458	\$ -	\$ 1,355,458
Deposits per Court Order	-	183,157	183,157
Interest earned	-	19,644	19,644
Total additions	<u>1,355,458</u>	<u>202,801</u>	<u>1,558,259</u>
Reductions:			
Clerk's costs (transfers to General Fund)	702,117	-	702,117
Refunds to litigants/settlements	512,352	-	512,352
Attorney, curator, and notary	28,391	-	28,391
Judge's fees	43,599	-	43,599
Sheriff's fees	136,860	-	136,860
Disbursement By Court Order	-	164,703	164,703
Other reductions	25,091	5,073	30,164
Total Reductions	<u>1,448,410</u>	<u>169,776</u>	<u>1,618,186</u>
 Change in net position	 (92,952)	 33,025	 (59,927)
 Net position, beginning	 <u>1,131,949</u>	 <u>465,377</u>	 <u>1,597,326</u>
 Net position, ending	 <u>\$ 1,038,997</u>	 <u>\$ 498,402</u>	 <u>\$ 1,537,399</u>

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

NOTES TO FINANCIAL STATEMENTS

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Avoyelles Parish Clerk of Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent sections of this note.

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

The following is a summary of certain significant accounting policies.

A. FINANCIAL REPORTING ENTITY

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

These financial statements only include funds and activities that are controlled by the Clerk of Court as an independently elected parish official. The Clerk of Court is a component unit of the Avoyelles Parish Police Jury. The Clerk of Court is fiscally dependent on the Avoyelles Parish Police Jury since the Clerk of Court's office is located in the Avoyelles Parish Court House, the upkeep and maintenance of the building is paid for by the Avoyelles Parish Police Jury and certain operating expenditures of the Clerk of Court's office are paid by the Avoyelles Parish Police Jury.

As an independently elected official, the Clerk of Court is solely responsible for the operations of her office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the parish police jury, the general government services provided by that governmental unit, or the governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

Government-Wide Financial Statements

The statement of net position and statement of activities. Display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental funds. Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported only in the statement of fiduciary net position at the fund financial level.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Fund Financial Statements

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

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

- a. Total assets, liabilities, revenues, or expenditures of individual funds are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The Clerk of Court has presented the following major governmental fund:

General Fund

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

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

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support the Clerk of Court's programs. The Clerk of Court has adopted GASB No. 84 for the reporting and classification of its fiduciary activities. Fiduciary reporting focus is on net position and changes in net position and are reporting using the accrual basis of accounting.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

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

Measurement focus

The government-wide and fiduciary fund financial statements are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

- c. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- d. The government-wide and fiduciary fund financial statements utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded as a liability when incurred or when the economic asset is used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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

Program revenues

Program revenues included in the statement of activities are derived directly from the program itself or from parties outside the Clerk of Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Clerk of Court's general revenues.

Allocation of indirect expenses

The Clerk of Court reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long term debt is considered an indirect expense and is reported separately on the statement of activities.

D. BUDGET PRACTICES

The Clerk annually adopts a budget for the general fund. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Any amendments to the budget are published in the Clerk's official journal. Budgetary integration is not employed as a management tool.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. BUDGET PRACTICES (Continued)

The proposed budget for the 2025 fiscal year was made available for public inspection at the clerk's office on June 1, 2024. Notice that the proposed budget was available for public inspection and the date, time, and place of the public hearing was published in the official journal 14 days prior to the public hearing on June 7, 2024. The budget hearing was held at the clerk's office on June 17, 2024. The budget is legally adopted and amended, as necessary, by the clerk. All appropriations lapse at year-end. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

E. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND EQUITY

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interests include amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments

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

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities consist of fees for recordings and mortgage certificates.

Prepaid Items

Certain payments to vendors reflect cost applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The clerk maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net position and statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture and fixtures	5 – 10 years
Vehicles	5 – 10 years
Equipment	5 – 10 years

Compensated Absences

The clerk of court has the following policy relating to vacation and sick leave: Employees of the clerk's office earn two weeks of vacation leave each year. Vacation leave must be used in the year earned. Employees are allowed seven days of sick leave each year. Sick leave is noncumulative.

There are no accumulated or vested vacation and sick leave benefits which require accrual to conform to generally accepted accounting principles.

Pensions

The net pension liability/asset, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense (See Note 6), has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. Member's earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. 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 plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Non-employer contributions are recognized as revenue in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when made.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Postemployment Benefits (OPEB)

The total OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense (See Note 7), have been determined using the flow of economic resources measurement focus and full accrual basis of accounting in the government-wide financial statements. In the governmental fund financial statements contributions are recognized as expenditures when due. Deferred Outflows of Resources and Deferred Inflows of Resources Deferred outflows of resources represent a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources and deferred inflows of resources in the government-wide statements are related to its pension and other post-employment benefit plans.

Equity Classifications

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

- 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 – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted - All other net position that does not meet the definition of "restricted" or "invested in capital assets."

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Clerk of Court considers restricted funds to have been spent first.

Fund balances for the Clerk of Court's governmental fund (the General Fund) is displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used. In the governmental financial statements, fund balances are classified as follows:

- a. Nonspendable – amounts that cannot be spent because either they are in nonspendable form or because they are legally or contractually required to be maintained intact.

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- b. Restricted - amounts that can be spent only for the specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal action of the governing authority of the Clerk of Court's office. The Clerk of Court is the highest level of decision-making authority for the Clerk of Court. Commitments may be established, modified, or rescinded only through formal declarations approved by the Clerk of Court.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Clerk of Court's policy, only the Clerk of Court may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

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

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements,

F. EXPENDITURES OF THE CLERK OF COURT PAID BY THE PARISH POLICE JURY

The Avoyelles Parish Clerk of Court's office is in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana R.S 33:4715, is paid by the Avoyelles Parish Police Jury. Louisiana R.S. 13:784 provides that upon request of the Clerk, the police jury shall provide all necessary office furniture, equipment, and record and books. During the current year, the Clerk has not requested that the police jury purchase any office furniture, equipment, and records or books for her office. The Police Jury does however pay for utilities for the Clerk's office. The amount of the utilities paid by the Police Jury is indeterminable. Louisiana R.S. 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of his/her term of office. The liability to the parish is limited to the amount received by the Clerk of Court from the parish for necessary office furniture, equipment and record books.

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. USE OF ESTIMATES

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

2. CASH AND CASH EQUIVALENTS

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

At June 30, 2025, the clerk of court has cash and cash equivalents (book balances) totaling \$829,774 as follows:

	Governmental Activities	Fiduciary Funds	Total
Cash and interest-bearing deposits	\$ 252,317	\$ 577,457	\$ 829,774
Certificates of Deposit (original maturities >90 days)	854,023	845,262	1,799,285
Louisiana Asset Management Pool (LAMP)	357,851	-	357,851
Total cash, cash equivalents, and investments	<u>\$ 1,464,191</u>	<u>\$ 1,522,719</u>	<u>\$ 2,986,910</u>

Certificates of deposits with original maturities greater than 90 days are classified as investments and are stated at cost, which approximates fair value. At June 30, 2025, the Clerk of Court held certificates of deposits totaling \$1,799,285.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the Clerk of Court in a holding or custodial bank that is mutually acceptable to both parties.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

2. CASH AND CASH EQUIVALENTS (Continued)

These deposits (bank balances) are secured as follows:

Bank Balance	\$ 2,627,213
Secured by:	
FDIC Coverage	\$ 671,434
Pledged Securities	1,955,779
 Total	 \$ 1,185,779

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. The Clerk of Court does not have a policy to monitor or attempt to reduce exposure to custodial credit risk or to limit the allowable deposits or investments. At June 30, 2025, deposits in the amount of \$ 935,779 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution, or pledging institution's trust department or agent, but not in the Clerk of Court's name.

3. INVESTMENTS

The Clerk participates in the Louisiana Asset Management Pool (LAMP). 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 LA – R.S. 33:2955.

Accounting standards require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with accounting standards. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
-

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

3. INVESTMENTS (Continued)

- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable investments.
- Foreign currency risk: Not applicable.

The investments in LAMP totaling \$357,851 are stated at fair value. 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 net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

4. RECEIVABLES

Receivables in the general fund totaled \$19,077 at June 30, 2025, detailed as follows:

Accounts Receivable	
Current	\$ 18,609
Over 30 days	30
Over 60 days	-
Other	438
Total Receivables	<u>\$ 19,077</u>

5. CAPITAL ASSETS

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

	Balance 07/01/2024	Additions	Deletions	Balance 06/30/2025
Depreciable capital assets:				
Furniture, Fixtures, and equipment	\$1,138,651	\$ -	\$ (43,827)	\$ 1,094,824
Less: Accumulated Depreciation	(1,020,756)	(18,203)	43,827	(995,132)
Depreciable capital assets, net	117,895	(18,203)	-	99,692
Intangible right-to-use assets:				
Vehicles	20,864	-	(20,864)	-
Less: Accumulated Amortization	(10,556)	(248)	10,804	-
Intangible right-to-use assets, net	10,308	(248)	(10,060)	-
Net Capital Assets	\$ 128,203	\$ (18,451)	\$ (10,060)	\$ 99,692

Depreciation/amortization expense of \$18,451 was charged to the general government function.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

6. PENSION PLAN

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Louisiana Clerks' of Court Retirement and Relief Fund 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 payment (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value

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

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

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

Retirement Benefits. A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006, and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006, and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

6. PENSION PLAN (Continued)

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

Survivor Benefits. Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic Option 2 benefits are payable to the surviving spouse.

Deferred Retirement Option Plan. In lieu of terminating employment and accepting a service allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits.

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

Contributions. According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 23.00% and the member's required contribution was 8.25%. In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Contributions from non-employer contributing entities was \$89,458. Contributions to the pension plan from the Clerk of Court were \$159,675.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

6. PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources. At June 30, 2025, the clerk of court reported liabilities in its government wide financial statements of \$1,073,264 for its proportionate share of the net pension liabilities of the fund. The net pension liabilities were measured as of June 30, 2024 and the total pension liability used to calculate the net pension obligation was determined by separate actuarial valuations performed as of that date. The Clerk of Court's proportion of the net pension liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Clerk of Court's proportional share of the fund was 0.645057%, which was an increase of 0.009190% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Clerk of Court recognized pension expense of \$130,247.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,747	\$ 27,184
Changes in assumptions	23,624	-
Changes in proportion and differences between the employer's contribution and the employer's proportionate share of contributions	19,882	37,441
Net differences between projected and actual earnings on plan investments	-	87,568
Contributions subsequent to the measurement date	170,734	-
Total	\$ 217,987	\$ 152,193

The \$170,734 reported as deferred outflows of resources related to pensions resulting from Clerk of Court contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,			
2026		\$ (51,232)	
2027		77,708	
2028		(81,909)	
2029		(49,507)	
		\$ (104,940)	

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025**

6. PENSION PLAN (Continued)

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

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025, 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 6.2%, 5 years or more 5.0%
Inflation Rate	2.40%
Mortality rates	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the Appropriate MP-2019 improvement scale.
Expected remaining service lives	5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provision for potential future increase not yet authorized by the Board of Trustees as they were deemed to be substantively automatic.

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

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

6. PENSION PLAN (Continued)

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

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

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

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

Discount Rate. The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the 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 to Changes in Discount Rate. The following presents the net position liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employer's net position liability would be if it were calculated using a discount rate that is one percentage lower or one percentage point higher than the current rate.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

6. PENSION PLAN (Continued)

	Changes in Discount Rate		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.55%	6.55%	7.55%
Net Pension Liability	\$ 1,769,649	\$ 1,225,396	\$ 485,857

Pension Plan Fiduciary Net Position Detailed information about the pension plan's assets, deferred outflows of resources, deferred inflows of resources and fiduciary net position that were used in the measurement of the Clerk of Court's net pension liability is available in the separately issued plan financial reports at www.laclerksofcourt.org.

7. DEFERRED COMPENSATION PLAN

Beginning in July 2000, the Clerk elected to participate in the Louisiana Public Employees' Deferred Compensation Plan State of Louisiana, a component unit of the State of Louisiana. The plan offers its participants (eligible public employees) a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributed to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the State (without being restricted to the provisions of benefits under the plan), subject only to the claims of the State's general creditors. Participant's rights under the plan are equal to those of general creditors of the State in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the State's legal counsel that the State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

**AVOUELLES PARISH CLERK OF COURT
 Marksville, Louisiana
 Notes to Financial Statements
 As of and for the Year Ended June 30, 2025**

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Benefits provided. The Clerk provides medical, dental, vision and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 50% of dependent pre-Medicare health, Medicare Advantage, and dental insurance premiums. Vision is voluntary and 100% paid by the retiree. The plan also provides for payment of 100% of retiree life insurance premiums.

Employees covered by benefit terms. At January 1, 2024, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>16</u>
Total	<u><u>27</u></u>

Total OPEB Liability

The Clerk's total OPEB liability of \$1,225,396 was measured as of June 30, 2025 and was determined by an actuarial valuation as of January 1, 2024.

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

Inflation:	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	3.97%
Health Care Cost Trend Rates	
Medical:	7.09% for 2024, then 6.50% for 2025, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years
Medicare Advantage:	45.29% for 2024, then 4.25% for 2025, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per for aging
Dental:	0.0% for 2024, then 3.0% per year thereafter
Vision:	24.59% for 2024, then 2.5% per year thereafter

Retirees' Share of Benefit- Related

Costs:	
Medical:	0% for retirees for 50% for dependents
Medical Advantage:	0% for retirees for 50% for dependents
Dental:	0% for retirees for 50% for dependents
Vision:	100% for retirees for 100% for dependents
Basic Life Insurance	0%

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

AVOUELLES PARISH CLERK OF COURT
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Notes to Financial Statements
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8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

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

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

Changes in the OPEB Liability

	Total OPEB Liability
Balance at 06/30/2023	\$1,147,639
Changes for the year:	
Service Cost	30,626
Interest	45,627
Differences between expected and actual experience	(1,628)
Changes in Assumptions/Inputs	60,454
Benefit Payments	(57,323)
Administrative Expense	-
Net Changes	77,756
Balance at 06/30/2025	\$1,225,396

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

	1% Decrease (3.81%)	Discount Rate (3.97%)	1% Increase (4.97%)
Total OPEB Liability	\$1,379,770	\$1,225,396	\$1,045,239

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

	1% Decrease	Discount Rate	1% Increase
Total OPEB Liability	\$1,106,999	\$1,225,396	\$1,375,497

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

8. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

For the year ended June 30, 2025, the Clerk recognized an OPEB expense of \$3,798. 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
Difference between expected and actual experience	\$ 32,022	\$ 15,336
Changes in assumptions	92,064	554,898
Total	\$ 124,086	\$ 570,234

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

Year Ended June 30:	
2026	(\$ 99,553)
2027	(\$ 99,553)
2028	(\$ 99,553)
2029	(\$ 99,553)
2030	(\$ 99,553)
Thereafter	(\$ 4,050)
	(\$ 501,851)

9. NET POSITION

Net position is presented as net investment in capital assets and unrestricted on the Clerk of Court's government-wide statement of net position. A component of the Clerk of Court's net position is significantly affected by transactions that resulted in the recognition of deferred outflows of resources and deferred inflow of resources and the balance of the related asset of liability is significant. As discussed in Notes 8 and 9, the Clerk of Courts recognition of net pension liability in accordance with GASB No. 68 and OPEB obligations in accordance with GASB No. 75 significantly affected the Clerk of Court's unrestricted portion of net position as of June 30, 2025.

AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

11. CHANGESES IN FIDUCIARY NET POSITION

A summary of changes in net position held for litigants and others is as follows:

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>
Net position, beginning	\$ 1,131,949	\$ 498,402
Additions:	1,355,458	202,801
Reductions:	1,448,410	169,776
Net position, ending	<u>\$ 1,038,997</u>	<u>\$ 498,402</u>

12. COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD

The schedule of compensation, benefits, and other payments to Connie F. Desselle, Clerk of Court, for the year ended June 30, 2025 follows:

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 193,448
Benefits – payroll taxes	2,991
Benefits – insurance	12,198
Benefits – retirement/deferred comp	28,301
Travel and meals	2,430
Registration Fees	1,440
	<u>\$ 240,808</u>

13. LITIGATION

At June 30, 2025, the Avoyelles Parish Clerk of Court was not involved in any litigation. In addition, management is not aware of any unasserted claims as of the date of this report.

14. NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 103, Financial Reporting Model Improvements. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This standard is effective for fiscal years beginning after June 15, 2025. The effect of implementation on the Clerk of Court's financial statements has not yet been determined.

GASB Statement No. 104, Disclosure of Certain Capital Assets. The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. This standard is effective for fiscal years beginning after June 15, 2025. The effect of implementation on the Clerk of Court's financial statements has not yet been determined.

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana
Notes to Financial Statements
As of and for the Year Ended June 30, 2025

15. SUBSEQUENT EVENTS

Subsequent events were evaluated through December 10, 2025, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

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

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Budget		
Revenues:				
Licenses and permits	\$ 5,500	\$ 4,500	\$ 4,649	\$ 149
Fees Charges, and commissions for services:				
Court costs, cees, and charges	750,000	750,000	750,410	410
Fees for recording legal documents	650,000	600,000	634,309	34,309
Fees for certified copies of documents	60,000	65,000	64,244	(756)
Subscribed services	50,000	52,500	69,880	17,380
Election fees	-	-	12,705	12,705
Miscellaneous	50,000	70,000	64,786	(5,214)
Intergovernmental	25,000	30,000	38,300	8,300
Use of money and property - interest earnings	75,000	95,000	93,089	(1,911)
Total revenues	<u>1,665,500</u>	<u>1,667,000</u>	<u>1,732,372</u>	<u>65,372</u>
Expenditures:				
Current -				
Personnel services and related benefits	1,050,000	1,075,000	1,076,391	(1,391)
Operating services	606,000	606,000	567,065	38,935
Materials and supplies	70,000	75,000	86,253	(11,253)
Travel and other charges	25,000	30,000	53,624	(23,624)
Capital outlay	4,000	-	-	-
Total expenditures	<u>1,755,000</u>	<u>1,786,000</u>	<u>1,783,333</u>	<u>2,667</u>
Net change in fund balance	(89,500)	(119,000)	(50,961)	68,039
		-		
Fund balance, beginning	<u>1,144,678</u>	<u>1,144,678</u>	<u>1,144,678</u>	
Fund balance, ending	<u>\$ 1,055,178</u>	<u>\$ 1,025,678</u>	<u>\$ 1,093,717</u>	<u>\$ 68,039</u>

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

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

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

Total OPEB Liability	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 30,626	\$ 28,729	\$ 27,825	\$ 30,936	\$ 49,880	\$ 40,547	\$ 54,113	\$ 53,404
Interest	45,627	45,454	48,056	32,007	38,635	64,952	59,868	67,849
Differences between expected and actual experience	(1,628)	8,165	9,238	(25,001)	3,943	43,851	(39,773)	34,129
Changes in assumptions/inputs	60,454	(49,008)	(140,481)	(329,254)	76,655	(600,517)	199,593	
Benefits payments	(57,323)	(69,081)	(71,510)	(69,017)	(51,200)	(61,532)	(121,255)	(114,073)
Net change in OPEB Liability	<u>77,756</u>	<u>(35,741)</u>	<u>(126,873)</u>	<u>(360,330)</u>	<u>117,913</u>	<u>(512,700)</u>	<u>146,147</u>	<u>(41,309)</u>
Total OPEB Liability, Beginning	<u>\$1,147,639</u>	<u>\$1,183,380</u>	<u>\$1,310,253</u>	<u>\$1,670,583</u>	<u>\$1,552,670</u>	<u>\$2,065,370</u>	<u>\$1,919,223</u>	<u>\$1,877,913</u>
Total OPEB Liability, Ending	<u>\$1,225,396</u>	<u>\$1,147,639</u>	<u>\$1,183,380</u>	<u>\$1,310,253</u>	<u>\$1,670,583</u>	<u>\$1,552,670</u>	<u>\$2,065,370</u>	<u>\$1,919,223</u>
Covered-employee payroll	<u>\$ 694,239</u>	<u>\$ 653,722</u>	<u>\$ 687,699</u>	<u>\$ 683,773</u>	<u>\$ 680,773</u>	<u>\$ 648,295</u>	<u>\$ 690,425</u>	<u>\$ 607,573</u>
Total OPEB liability as a percentage of covered payroll	<u>176.51 %</u>	<u>175.55 %</u>	<u>172.08 %</u>	<u>191.62 %</u>	<u>245.40 %</u>	<u>239.50 %</u>	<u>299.14 %</u>	<u>315.88 %</u>

AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana

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

Year Ended June 30,	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Employers' 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
Louisiana Clerks' of Court Retirement and Relief Fund*					
2025	0.65 %	\$ 1,073,264	\$ 694,239	154.60 %	83.09 %
2024	0.64 %	\$ 1,367,906	\$ 653,722	209.25 %	77.56 %
2023	0.67 %	\$ 1,618,817	\$ 687,699	235.40 %	74.09 %
2022	0.67 %	\$ 897,231	\$ 683,773	131.22 %	85.40 %
2021	0.79 %	\$ 120,034	\$ 680,773	17.63 %	72.09 %
2020	0.71 %	\$ 1,288,136	\$ 648,295	198.70 %	77.93 %
2019	0.65 %	\$ 1,088,166	\$ 690,425	157.61 %	79.07 %
2018	0.63 %	\$ 951,693	\$ 607,573	156.64 %	79.69 %
2017	0.67 %	\$ 1,231,500	\$ 567,480	217.02 %	74.17 %
2016	0.68 %	\$ 1,019,330	\$ 607,600	167.76 %	78.13 %
2015	0.66 %	\$ 892,500	\$ 753,020	118.50 %	79.37 %

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

The accompanying notes are an integral part of this schedule.

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

Schedule of Employer Contributions
For the Year Ended June 30, 2025

Year Ended June 30,	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
Louisiana Clerks' of Court Retirement and Relief Fund					
2025	\$ 159,675	\$ 159,675	\$ -	\$ 694,239	23.00 %
2024	\$ 150,356	\$ 150,356	\$ -	\$ 653,722	23.00 %
2023	\$ 152,183	\$ 152,183	\$ -	\$ 687,699	22.25 %
2022	\$ 152,139	\$ 152,139	\$ -	\$ 683,773	22.25 %
2021	\$ 142,920	\$ 142,920	\$ -	\$ 680,773	21.00 %
2020	\$ 123,393	\$ 123,393	\$ -	\$ 648,295	19.00 %
2019	\$ 131,181	\$ 131,181	\$ -	\$ 690,425	19.00 %
2018	\$ 115,439	\$ 115,439	\$ -	\$ 607,573	19.00 %
2017	\$ 107,821	\$ 107,821	\$ -	\$ 567,480	19.00 %
2016	\$ 115,444	\$ 115,444	\$ -	\$ 607,600	19.00 %
2015	\$ 164,910	\$ 164,910	\$ -	\$ 753,020	19.00 %

The accompanying notes are an integral part of this schedule.

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Notes to Required Supplementary Information
For the Year Ended June 30, 2025**

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

The Clerk of Court prepares a proposed budget for the fiscal year no later than fifteen (15) days prior to the beginning of each fiscal year. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted. All budgetary appropriations lapse at the end of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Clerk of Court.

2. Other Postemployment Benefit Plan

Changes in Benefit Terms – There were no changes in benefit terms.

Changes of Assumptions –

Year Ended June 30,	Discount Rate
2025	4.81 %
2024	3.97 %
2023	3.86 %
2022	3.69 %
2021	1.92 %
2020	2.45 %
2019	3.13 %
2018	3.62 %

No assets are accumulated in a trust that meets the criteria of GASB No. 75, paragraph 4, to pay related benefits.

**AVOUELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Notes to Required Supplementary Information
For the Year Ended June 30, 2025 (Continued)**

3. Pension Plan

Year Ended June 30,	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2025	6.55 %	6.55 %	2.40 %	5	5% or 6.2% based on years of service
2024	6.55 %	6.55 %	2.40 %	5	5% or 6.2% based on years of service
2023	6.55 %	6.55 %	2.40 %	5	5% or 6.2% based on years of service
2022	6.55 %	6.55 %	2.40 %	5	5% or 6.2% based on years of service
2021	6.75 %	6.75 %	2.50 %	5	5% or 6.2% based on years of service
2020	6.75 %	6.75 %	2.50 %	5	5.00 %
2019	6.75 %	6.75 %	2.50 %	5	5.00 %
2018	7.00 %	7.00 %	2.50 %	5	5.00 %
2017	7.00 %	7.00 %	2.50 %	5	5.00 %
2016	7.00 %	7.00 %	2.50 %	5	5.00 %
2015	7.25 %	7.25 %	2.75 %	5	5.00 %

4. Excess of Expenditures Over Appropriations

For the year ended June 30, 2025, the General Fund had budgeted and actual expenditures over appropriations.

REQUIRED SUPPLEMENTARY INFORMATION

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Justice Funding Schedule
For the Year Ended June 30, 2025**

	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 06/30/2025
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	<u>\$ 1,543,297</u>	<u>\$ 1,576,292</u>
Add: Collections		
Civil Fees	641,666	713,792
Criminal Court Costs/Fees	1,200	1,000
Subtotal Collections	<u>642,866</u>	<u>714,792</u>
Less: Amounts Retained by Collecting Agency		
Avoyelles Parish Clerk of Court's Office Civil Fees per Statute	313,585	320,177
Avoyelles Parish Clerk of Court's Office Criminal Fees per Statute	23,526	19,284
Subtotal Collections Retained by the Avoyelles Parish Clerk	<u>337,111</u>	<u>339,461</u>
Less: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
Collection/Processing Fees Paid to Third Party Entities	4,490	4,322
Civil Fee Refunds	<u>171,372</u>	<u>321,260</u>
Subtotal Amounts Disbursement to Individuals and Entities, Excluding Governments & Nonprofits	<u>175,862</u>	<u>325,582</u>
Less: Disbursement to Other Governments & Nonprofits	<u>96,898</u>	<u>88,642</u>
Total Amounts Disbursed/Retained	<u>609,871</u>	<u>753,682</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	<u>\$ 1,576,292</u>	<u>\$ 1,537,399</u>

See accompanying independent auditors' report

INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS

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

The Honorable Connie F. Desselle
Avoyelles Parish Clerk of Court
Marksville, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller of the United States, the financial statements of the governmental activities and the aggregate remaining fund information of the Avoyelles Parish Clerk of Court (hereinafter "Clerk of Court"), a component unit of the Avoyelles 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 Avoyelles Parish Clerk of Court's basic financial statements, and have issued our report thereon dated December 10, 2025.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Clerk of Court'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 the 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. 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 Clerk of Court's financial statements are free of 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 on internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Clerk of Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Although the intended use of this report may be limited under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document in accordance with Louisiana Revised Statute 44:6.

DUCOTE & COMPANY
Certified Public Accountants
Marksville, Louisiana
December 10, 2025

**AVOYELLES PARISH CLERK OF COURT
Marksville, Louisiana**

**Schedule of Audit Results, Findings, and Questioned Costs
For the Year Ended June 30, 2025**

Section I – Summary of Auditors' Results

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	_____yes <u> x </u> no
Reportable condition(s) identified not Considered to be material weakness(es)	_____yes <u> x </u> no
Noncompliance material to financial statements noted?	_____yes <u> x </u> no

Section II – Summary of Current Year Audit Findings

None noted.

Section III – Summary Schedule of Prior Audit Findings

None reported in prior year.

Section IV-Management Letter

None reported in prior year.

Section V – Corrective Action Plan for Current Year Audit Findings

Internal Control and Compliance Material to the Financial Statements

None

Management Letter Comments

None