

WEST BATON ROUGE PARISH CLERK OF COURT

PORT ALLEN, LOUISIANA

FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED

JUNE 30, 2024



ERICKSEN KRENTEL^{LLP}
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Honorable Amanda Thies
West Baton Rouge Parish Clerk of Court
Port Allen, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the West Baton Rouge Parish Clerk of Court (the Clerk of Court) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise of 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 and each major fund of the Clerk of Court, as of June 30, 2024, and the respective changes in financial position for the year then ended in conformity 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, the *Louisiana Governmental Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Clerk of Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 any currently known information that may raise substantial doubt shortly thereafter.



To the Honorable Amanda Thies
West Baton Rouge Parish Clerk of Court
December 19, 2024

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- 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.



To the Honorable Amanda Thies
West Baton Rouge Parish Clerk of Court
December 19, 2024

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 9 and budgetary comparison information, schedule of changes in net OPEB liability and related ratios, employer's proportionate share of the net pension liability, employer's pension contributions, and related notes to the required supplementary information on pages 42-46 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Baton Rouge Parish Clerk of Court's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session and the accompanying schedules of justice system funding schedules are presented to comply with Act 87 of the 2020 Louisiana Legislative Session are presented for additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relate 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 schedules of compensation, benefits, and other payments to agency head and schedules of justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



ERICKSEN KRENTEL^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Honorable Amanda Thies
West Baton Rouge Parish Clerk of Court
December 19, 2024

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 19, 2024, on our consideration of West Baton Rouge Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the West Baton Rouge Parish 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 West Baton Rouge Parish Clerk of Court's internal control over financial reporting and compliance.

December 19, 2024
Baton Rouge, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

WEST BATON ROUGE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024

The Management's Discussion and Analysis of the West Baton Rouge Parish Clerk of Court (the "Clerk of Court") financial performance presents a narrative overview and analysis of the Clerk of Court's financial activities for the year ended June 30, 2024. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with prior year's information. Please read this document in conjunction with the additional information contained in the Clerk of Court's financial statements, which begins on page 10.

FINANCIAL HIGHLIGHTS

The Clerk of Court's total net position decreased by \$33,849 while fund balance decreased by \$70,169.

The operating revenues of the Clerk of Court decreased \$4,776 or 0.38%.

The operating expenses of the Clerk of Court increased \$88,406 or 6.26%.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management Discussion and Analysis document introduces the reader to the Clerk of Court's basic financial statements. The basic financial statements include: (1) government-wide financial statements, and fund financial statements, and (2) notes to the basic financial statements. The Clerk of Court also includes in this report additional information to supplement the basic financial statements, such as required supplementary information. Comparative data is presented when available.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Clerk of Court's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Clerk of Court's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the Clerk of Court's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Clerk of Court as a whole is improving or deteriorating.

The second government-wide statement is the Statement of Activities and Changes in Net Position which reports how the Clerk of Court's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when the Clerk of Court receives or pays cash. The format for the Statement of Activities presents the expenses reduced by the Program Revenues directly related to each respective function, to determine net costs of each function. The net costs of each function are normally covered by general revenues. For the Clerk of Court, the only program (function) is "Judicial." Additionally, the Clerk does not receive any operating or capital grants or contributions. All revenues are generated from fees, charges, and commissions for services.

WEST BATON ROUGE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources which have been segregated for specific activities or objectives. The West Baton Rouge Parish Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related and legal requirements. The Clerk of Court uses two categories of funds to account for financial transactions: governmental funds, and fiduciary funds.

Governmental funds are used to account for most of the basic services and projects reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances available for spending at year-end. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Clerk of Court's general governmental operations and the basic services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk of Court's programs. The West Baton Rouge Parish Clerk of Court has only one governmental fund – the General Fund – which is used to account for the Clerk of Court's basic services.

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

The West Baton Rouge Parish Clerk of Court adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided to demonstrate budgetary compliance.

The only type of *Fiduciary fund* maintained by the clerk is an "custodial" fund. Custodial funds are custodial in nature and represent assets held by the clerk as an agent for litigants pending court action. Under applicable standards, custodial funds are not included in the government-wide financial statements. These activities are excluded from the Clerk of Court's other financial statements because the Clerk of Court cannot use these assets to finance its operations. The Clerk of Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

WEST BATON ROUGE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024

FINANCIAL ANALYSIS OF THE CLERK OF COURT AS A WHOLE

The Clerk of Court's net position (deficit) at fiscal year-end is \$(1,112,238). The following table provides a summary of the Clerk of Court's net position (deficit):

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Current assets	\$ 1,618,715	\$ 1,787,558	\$ (168,843)
Capital assets	<u>107,634</u>	<u>16,082</u>	<u>91,552</u>
Total assets	<u>1,726,349</u>	<u>1,803,640</u>	<u>(77,291)</u>
Deferred Outflows of Resources	<u>563,685</u>	<u>890,885</u>	<u>(327,200)</u>
Current liabilities	92,142	164,220	(72,078)
Noncurrent liabilities	<u>2,717,780</u>	<u>2,914,250</u>	<u>(196,470)</u>
Total liabilities	<u>2,809,922</u>	<u>3,078,470</u>	<u>(268,548)</u>
Deferred Inflows of Resources	<u>592,350</u>	<u>694,444</u>	<u>(102,094)</u>
Investment in fixed assets	2,879	-	2,879
Unrestricted	<u>(1,115,117)</u>	<u>(1,078,389)</u>	<u>(36,728)</u>
Total net position (deficit)	<u>\$ (1,112,238)</u>	<u>\$ (1,078,389)</u>	<u>\$ (33,849)</u>

The following table provided a summary of the Clerk of Court's changes in net position:

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Operating revenues	\$ 1,250,204	\$ 1,254,980	\$ (4,776)
Operating expenses	<u>1,501,547</u>	<u>1,413,141</u>	<u>88,406</u>
Operating income (loss)	(251,343)	(158,161)	(93,182)
Non-operating revenues (expenses)	<u>217,494</u>	<u>171,768</u>	<u>45,726</u>
Change in net position	<u>\$ (33,849)</u>	<u>\$ 13,607</u>	<u>\$ (47,456)</u>

WEST BATON ROUGE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024

FINANCIAL ANALYSIS OF THE CLERK OF COURT'S GOVERNMENTAL FUNDS

The General Fund is the Clerk of Court's operating fund and the sources of day-to-day service delivery. As discussed, the General Fund is reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financial requirements. Remember the data presented in the fund financial statements is presented on the modified accrual basis. This means that capital assets purchased during the year are reported as expenditures and no depreciation on these capital assets is reported as an expenditure in the same year.

ECONOMIC FACTORS

Clerk of Court revenue is dependent upon user generated fees in payment for provided services. Historically, these service fees account for over ninety percent of total revenue. The economy of West Baton Rouge Parish has remained stable in recent years and this trend is expected to continue. As such, the Clerk of Court will continue to provide the services its citizens have come to expect.

BUDGETARY HIGHLIGHTS

At year-end, the Clerk of Court realized 99.5% of our final budgeted revenue and 103.7% of our final budgeted expenditures.

CAPITAL ASSETS

The Clerk of Court's investment in capital assets, net of accumulated depreciation and amortization, for governmental activities as of June 30, 2024, was \$107,634 compared to \$16,082 at June 30, 2023. In 2024, depreciation and amortization expense was \$29,118.

See Note 5 for additional information about changes in capital assets during the calendar year and outstanding at the end of the year. The following table provides a summary of capital asset activity.

	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Depreciable assets	\$ 702,681	\$ 582,011
Less accumulated depreciation and amortization	<u>(595,047)</u>	<u>(565,929)</u>
Book value-depreciable assets	<u><u>\$ 107,634</u></u>	<u><u>\$ 16,082</u></u>

WEST BATON ROUGE PARISH CLERK OF COURT
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024

NET PENSION LIABILITY

At June 30, 2024, the Clerk reported \$1,329,851 for its proportionate share of net pension liability, \$393,248 for deferred outflows of resources and \$13,536 for deferred inflows of resources. See Note 7 to the basic financial statements for further discussion of the pension liabilities, pension expense, deferred outflows of resources and deferred inflows of resources.

OTHER POSTEMPLOYMENT BENEFITS LIABILITY

At June 30, 2024, the Clerk reported other postemployment benefits liability in the amount of \$1,322,306, \$170,437 for deferred outflows of resources and \$578,814 for deferred inflows of resources. See Note 8 to the basic financial statements for further discussion of other postemployment benefits.

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS LIABILITY

At June 30, 2024, the Clerk reported total SBITA liability in the amount of \$85,752. See Note 6 to the basic financial statements for further discussion of SBITA liability.

LEASE LIABILITY

At June 30, 2024, the Clerk reported total lease liabilities in the amount of \$19,004. See Note 6 to the basic financial statements for further discussion of lease liabilities.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations, and to demonstrate the Clerk of Court's accountability for the money it receives. If you have any questions about this report or need additional information, please contact the West Baton Rouge Parish Clerk of Court, P.O. Box 107, Port Allen, LA 70767; phone number (225) 383-0378.

WEST BATON ROUGE PARISH CLERK OF COURT
STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2024

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Current Assets	
Cash and cash equivalents	\$ 190,305
Investments - LAMP	1,421,364
Accounts receivable	<u>7,046</u>
Total current assets	<u>1,618,715</u>
Noncurrent Assets	
Property & equipment, net of accumulated depreciation	4,132
Right-of-use lease asset, net of accumulated amortization	18,611
Intangible right-to-use software agreements, net of accumulated amortization	<u>84,891</u>
Total noncurrent assets	<u>107,634</u>
Total assets	<u>1,726,349</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>563,685</u>
<u>LIABILITIES:</u>	
Current Liabilities	
Accounts payable and accrued expenses	53,009
Operating lease payable - current portion	7,632
SBITA liability - current portion	<u>31,501</u>
Total current liabilities	<u>92,142</u>
Long-Term Liabilities	
Operating lease payable - long-term	11,372
SBITA liability - long-term	54,251
Net OPEB liability	1,322,306
Net pension liability	<u>1,329,851</u>
Total long-term liabilities	<u>2,717,780</u>
Total liabilities	<u>2,809,922</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>592,350</u>
<u>NET POSITION (DEFICIT):</u>	
Investment in fixed assets	2,879
Unrestricted (deficit)	<u>(1,115,117)</u>
Total net position (deficit)	<u><u>\$ (1,112,238)</u></u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

WEST BATON ROUGE PARISH CLERK OF COURT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

<u>Functions/programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities Net Revenues and Changes</u>
		<u>Charges for Services, Fines, and Forfeitures</u>	<u>Operating Grants and Contributions</u>	
<u>Governmental Activities:</u>				
General government	\$ 1,477,559	\$ 1,183,858	\$ -	\$ (293,701)
Intergovernmental	<u>23,988</u>	<u>59,341</u>	<u>7,005</u>	<u>42,358</u>
Total governmental activities	<u>\$ 1,501,547</u>	<u>\$ 1,243,199</u>	<u>\$ 7,005</u>	(251,343)
General revenues and transfers:				
Investment income				89,069
Non-employer contributions to pension plan				78,232
Transfers (to) from other funds				<u>50,193</u>
Total general revenues and transfers				<u>217,494</u>
Change in net position				<u>(33,849)</u>
Net position (deficit) - beginning				<u>(1,078,389)</u>
Net position (deficit) - ending				<u>\$ (1,112,238)</u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

WEST BATON ROUGE PARISH CLERK OF COURT
BALANCE SHEET-GOVERNMENTAL FUND
JUNE 30, 2024

ASSETS

	<u>General Fund</u>
<u>CURRENT ASSETS:</u>	
Cash and cash equivalents	\$ 190,305
Accounts receivable	7,046
Investments	<u>1,421,364</u>
Total assets	<u><u>\$ 1,618,715</u></u>

LIABILITIES AND FUND BALANCE

<u>LIABILITIES:</u>	
Accrued expenses	<u>\$ 21,332</u>
Total liabilities	<u>21,332</u>
<u>FUND BALANCE:</u>	
Unassigned	<u>1,597,383</u>
Total liabilities and fund balance	<u><u>\$ 1,618,715</u></u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

WEST BATON ROUGE PARISH CLERK OF COURT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION (DEFICIT)
JUNE 30, 2024

Fund balances - total governmental funds	\$	1,597,383
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Amounts reported for governmental activities in the statement of
 Net Assets are different because:

Capital assets used in governmental activities are not financial
 statement of resources and, therefore, are not reported in the
 governmental funds

Governmental capital, operating leases, & subscription based arrangement assets	\$ 702,681	
Less accumulated depreciation and amortization	<u>(595,047)</u>	
		107,634

Other long-term assets are not available to pay for current-period
 expenditures and, therefore, are deferred in the funds

Pension related changes reported as deferred outflows	563,685
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Deferred inflows of resources are not due and payable in the current period and therefore are not reported in the governmental funds	(592,350)
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Long-term liabilities are not due and payable in the current
 period and, therefore, are not reported in the governmental
 funds

Lease liabilities	\$ (19,004)	
Subscription-based information technology arrangement liability	(85,752)	
Net OPEB liability	(1,322,306)	
Net pension liability	(1,329,851)	
Compensated absences	<u>(31,677)</u>	
		<u>(2,788,590)</u>

Net position (deficit) of governmental activities	\$	<u><u>(1,112,238)</u></u>
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WEST BATON ROUGE PARISH CLERK OF COURT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
YEAR ENDED JUNE 30, 2024

	<u>General Fund</u>
<u>REVENUES:</u>	
Intergovernmental	\$ 66,346
Charges for services:	
Court cost and fees	732,085
Certified copies and data processing	64,216
Licenses	3,744
Recording fees	383,813
Investment income	<u>89,069</u>
Total revenues	<u>1,339,273</u>
<u>EXPENDITURES:</u>	
Current	
General government	
Personal services and related benefits	1,235,367
Operating services	182,814
Capital outlay	<u>125,792</u>
Total expenditures	<u>1,543,973</u>
Excess of revenues over expenditures	<u>(204,700)</u>
<u>OTHER FINANCING SOURCES (USES):</u>	
Debt service - principal payments	(28,833)
Debt service - interest expense	(3,168)
Transfers in	54,308
Transfers out	(4,115)
Proceeds from SBITA and right-of-use leases	<u>116,339</u>
Total other financing sources (uses)	<u>134,531</u>
Net change in fund balances	<u>(70,169)</u>
Fund balance, beginning	<u>1,667,552</u>
Fund balance, ending	<u><u>\$ 1,597,383</u></u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

WEST BATON ROUGE PARISH CLERK OF COURT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governmental funds \$ (70,169)

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

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$	4,331	
Subscription-based assets		92,803	
Right-of-use lease assets		23,536	
Depreciation expense		(199)	
Amortization expense		<u>(28,919)</u>	
			91,552

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on fund balances.

Principal payments	\$	28,833	
Other financing sources - right-of-use lease proceeds		(23,536)	
Other financing sources - SBITA proceeds		<u>(92,803)</u>	
			(87,506)

Nonemployer's contributions to the clerk employees pension plan 78,232

Some expenses reported in the statement of activities do not required the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

OPEB expenses	\$	74,137	
Pension expenses		(117,398)	
Compensated absences		<u>(2,697)</u>	
			(45,958)

Change in net position of governmental activities \$ (33,849)

WEST BATON ROUGE PARISH CLERK OF COURT
STATEMENTS OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
JUNE 30, 2024

	<u>Advance Deposits</u> <u>Fund</u>	<u>Registry of the</u> <u>Court Fund</u>	<u>Total</u>
<u>ASSETS:</u>			
Cash and cash equivalents	\$ 107,707	\$ 665,465	\$ 773,172
Investments	<u>869,385</u>	<u>25,368</u>	<u>894,753</u>
Total assets	<u>977,092</u>	<u>690,833</u>	<u>1,667,925</u>
<u>NET POSITION:</u>			
Restricted for litigants and others	<u>\$ 977,092</u>	<u>\$ 690,833</u>	<u>\$ 1,667,925</u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

WEST BATON ROUGE PARISH CLERK OF COURT
STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
YEAR ENDED JUNE 30, 2024

	<u>Advance Deposits Fund</u>	<u>Registry of the Court Fund</u>	<u>Total</u>
<u>ADDITIONS:</u>			
Suits and successions	\$ 1,171,883	\$ 297,416	\$ 1,469,299
Investment earnings	54,672	27,575	82,247
Transfer from General Fund	<u>4,115</u>	<u>-</u>	<u>4,115</u>
Total additions	<u>1,230,670</u>	<u>324,991</u>	<u>1,555,661</u>
<u>DEDUCTIONS:</u>			
Clerk of court's cost	588,512	-	588,512
Settlement to/on behalf of litigants	-	64,729	64,729
Attorney, curator and notary fees	416,522	-	416,522
Sheriff's fees	139,037	-	139,037
Judges/Parish	59,269	-	59,269
Other deductions	16,604	-	16,604
Transfer to General Fund	<u>54,053</u>	<u>255</u>	<u>54,308</u>
Total deductions	1,273,997	64,984	1,338,981
Net increase (decrease) in fiduciary net position	(43,327)	260,007	216,680
Net position - beginning	<u>1,020,419</u>	<u>430,826</u>	<u>1,451,245</u>
Net position - ending	<u><u>\$ 977,092</u></u>	<u><u>\$ 690,833</u></u>	<u><u>\$ 1,667,925</u></u>

See accompanying NOTES TO THE FINANCIAL STATEMENTS

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Nature of Operations

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

B. Reporting of Entity

For financial reporting purposes, the Clerk's basic financial statements include all funds that are controlled by the Clerk as an independently elected Parish official. As an independently elected official, the Clerk is solely responsible for the operations of his office. Other than certain operating expenditures for the Clerk that are paid or provided by the West Baton Rouge Parish Council as required by Louisiana Law, the Clerk is financially independent. Accordingly, the Clerk is a primary government for reporting purposes.

The criteria for including organizations as component units within the Clerk's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Clerk appoints a voting majority of the organization's board, whether the Clerk is able to impose his will on the organization, etc. The Clerk does not have any component units.

C. Basis of Statement Presentation

The accompanying financial statements of the West Baton Rouge Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) Codification of Governmental Accounting and Financial Reporting Standards. These statements established standards for external financial reporting for all state and local governmental entities. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

D. Fund Accounting

The Clerk of Court uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain governmental functions or activities. A fund is defined as a separate accounting entity with a self-balancing set of accounts. Funds of the Clerk of Court are classified into two categories: governmental fund (General Fund) and fiduciary (Custodial Funds).

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fund

The General Fund, as provided by Louisiana Revised Statute 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.

Fiduciary Funds

The fiduciary fund accounts for two custodial funds, the advance deposit fund and the registry of court fund. Custodial funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. These custodial funds are custodial in nature (assets and liabilities) and do not involve measurement of results of operations. The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for advance deposits in suits filed by litigants. The advances are refunded to the litigants after all costs are paid. The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, is used to account for funds held by order of the court until judgment is rendered by the judiciary. Withdrawals of funds can be made only upon order of the court.

E. Measurement Focus/Basis of Accounting

Basic Financial Statements – Government – Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the West Baton Rouge Parish Clerk of Court.

The GWFS 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.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

The Clerk of Court does not allocate indirect expenses.

Basic Financial Statements – Governmental Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

current liabilities generally are included on the balance sheet. Operating statements of Governmental Funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by Governmental Funds. 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 (generally 60 days) to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. The Governmental Funds use the following practices in recording revenues and expenditures:

Revenues

Revenues from recordings, copies, and other services are recognized when they become measurable and available as net current assets (i.e. when the service is performed). Substantially 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.

F. Budgetary Policy and Accounting

The proposed budget for the 2024 fiscal year was made available for public inspection at the Clerk's office on June 8, 2023. The proposed budget, prepared on the modified accrual basis of accounting was published in the official journal prior to the public hearing. The budget hearing was held at the Clerk's office on June 19, 2023, and the budget was legally adopted by the Clerk. All appropriations lapse at year-end.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments; if applicable.

G. Encumbrances

The Clerk of Court does not use an encumbrance accounting system.

H. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. 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, 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.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Prepaid Items

Payments made to vendors for general insurance that will benefit periods beyond June 30th are recorded as prepaid expenditures. These amounts are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources even though they are a component of net current assets.

J. Capital Assets and Depreciation

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

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>Assets</u>	<u>Estimated Lives</u>
Furniture and Equipment	5 to 7 Years

K. Compensated Absences

Employees receive 126 – 196 hours of paid time off per calendar year, depending on length of service. The Clerk will allow up to 35 hours to be carried over if an employee is unable to schedule leave due to their work schedule. Employees are paid for any unused paid time off accrued upon termination of employment.

As of June 30, 2024, the Clerk had recorded in accrued expenses, \$31,676 representing unused leave as of the calendar year ending 2024.

L. Deferred Outflows/Inflows of Resources

The statement of financial position will often report a separate section for deferred outflows and (or) inflows of financial resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. Deferred inflows of resources represents an acquisition of a new position that applies to a future period(s) and so will not be recognized as an inflow of resources until that time.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Pensions

The Court is a participating employer in a cost-sharing, multiple-employer defined benefit plan as described in Note 7. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, 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. Investments are reported at fair value.

N. Interfund Activities

The Clerk of Court transfers interest earned on deposits of the Advance Deposit Fund to the General Fund to be utilized by the General Fund in its operations. In those cases where the physical transfer of assets has not taken place as of year-end, or where repayment is expected, these amounts are accounted for through the various due to and due from accounts.

O. Clerk's Fees Transferred from Advance Deposit Custodial Fund

These fees represent revenue to the Clerk of Court earned from everyday operations such as copying and faxing for litigants and standard fees charged on suits. These fees are collected by a transfer of litigant's money deposited in the Advance Deposit Fund to the General Fund.

P. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, consists of capital assets, net of accumulated depreciating, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. At June 30, 2024, the Clerk had lease and subscription-based information technology arrangement obligations.

Q. Fund Equity

In the governmental fund financial statements, fund balances are classified as follows:

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

Restricted – Amounts that can be spent only for specific purposes because of the state or federal laws, or externally imposed conditions by grantors or creditors.

Committed – Amounts that can only be used for specific purposes determined by a formal action of the Clerk of Court. These amounts cannot be used for any other purpose unless the Clerk of Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assigned - Amounts that are designated as committed by the Clerk of Court but are not spendable until a budget ordinance is passed.

Unassigned – All amounts not included in other spendable classifications. The Clerk has not adopted a policy to maintain the general fund's unassigned fund balance above a certain minimum level.

The details of the fund balances are included in the Balance Sheet – Governmental Funds (Statement C). As noted above, restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the Court or the Assignment has been changed by the Court. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned becomes zero, then Assigned and Committed Fund Balances are used in that order.

R.S. 13:785 requires that every four years (at the close of the term of office) the clerk of court shall pay into the parish treasury the portion of the General Fund's fund balance that exceeds one-half of the revenues of the clerk's last year of his term of office, limited to no more than which was received by the clerk in accordance with R.S. 13:784(A) during said term of office. The amount owed to the parish treasurer under R.S. 13:785 is limited to the funds provided by the parish treasurer under provisions of R.S. 13:784(A) to help defray the costs of office furniture, equipment, and record books during the clerk of court's four year term. The Clerk's term expired on June 30, 2024, and there are no amounts due to the parish treasurer under the provisions of R.S. 13:785.

R. Leases

The Clerk is a lessee for noncancellable lease of office equipment. It recognizes a lease liability and an intangible right-of-use lease asset in the government-wide financial statements. At the commencement of a lease, the Clerk initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The Clerk uses the interest rate charged by the lessor at the discount rate. When the interest rate charged by the lessor is not provided, the Clerk generally uses an inputted interest rate as the discount rate for leases.

S. Use of 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 and expenses during the reported period. Actual results could differ from those estimates.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Subsequent Events

In preparing these financial statements, the Clerk of Court has evaluated events and transactions for potential recognition or disclosure through December 19, 2024, the date the financial statements were available to be issued.

NOTE 2 – CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents:

At June 30, 2024, the carrying amount of the Clerk of Court's Cash and Cash Equivalents totaled \$963,477, and the confirmed bank balances totaled \$1,081,113. Cash and Cash Equivalents are stated at cost, which approximates market.

	Governmental Activities	Fiduciary Activities	Total	Bank Balance
Demand deposits	\$ 190,305	\$ 773,172	\$ 963,477	\$ 1,081,113

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Clerk's deposits may not be returned to it.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must always equal the amount on deposit with the fiscal agent bank. 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. The pledged securities are deemed by Louisiana State Law to be under the control and possession and in the name of the Clerk regardless of its designation by the financial institution in which it is deposited. As of June 30, 2024, none of the Clerk's bank balance of \$1,081,113 was exposed to custodial credit risk.

LAMP

At June 30, 2024, the Clerk had an investment of \$2,316,117 with 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.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 2 – CASH AND CASH EQUIVALENTS AND INVESTMENTS (CONTINUED)

LAMP (CONTINUED)

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires 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 GASB Statement No. 79. The following facts are relevant for 2a7 like 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.
- 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 rate investments. The WAM for LAMP's total investments is 70 days as of June 30, 2024.
- Foreign currency risk: Not applicable.

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 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. The LAMP administrative office can be reached at 800-249-5267 for any questions.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 3 – RECEIVABLES

The net receivables, with the exception of inter-fund transactions, at June 30, 2024, are \$7,046. No allowances have been recorded as all receivables due at year-end are expected to be collected. The Clerk utilizes the direct write-off method for any receivables considered as bad debts.

NOTE 4 – INTERFUND RECEIVABLE/PAYABLES

Transfers

Transfers are indicative of interest income transferred from fiduciary funds to the general fund. The following schedule summarizes the Clerk's transfer activities:

June 30,	<u>2024</u>
General Fund	
Transfers from fiduciary funds	\$ 54,308
Transfers to Advance Fund	(4,115)
Advanced Deposit Fund	
Transfers to General Fund	(54,053)
Transfers from General Fund	4,115
Registry Fund	
Transfers to General Fund	(255)

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 5 – CAPITAL ASSETS

A summary of changes in general fixed assets for the year ended June 30, 2024 is as follows:

	Beginning of Year	Additions	Reductions	End of Year
Capital Assets being Depreciated				
Office furniture and equipment	\$ 488,662	\$ 4,331	\$ -	\$ 492,993
Less accumulated depreciation	<u>(488,662)</u>	<u>(199)</u>	<u>-</u>	<u>(488,861)</u>
Total capital assets, being depreciated, net	<u>-</u>	<u>4,132</u>	<u>-</u>	<u>4,132</u>
Right-of-Use Lease Assets				
Right-of-use equipment	-	23,536	-	23,536
Less accumulated amortization for right-of-use lease equipment	<u>-</u>	<u>(4,925)</u>	<u>-</u>	<u>(4,925)</u>
Total right-of-use equipment being amortized, net	<u>-</u>	<u>18,611</u>	<u>-</u>	<u>18,611</u>
Subscription-Based Information Technology Arrangement Assets				
Subscription-Based Information Technology Arrangements	93,349	92,803		186,152
Less Accumulated Amortization for Subscription-Based Information Technology Arrangements	<u>(77,267)</u>	<u>(23,994)</u>	<u>-</u>	<u>(101,261)</u>
Total Subscription-Based Information Technology Arrangement Assets being amortized, net	<u>16,082</u>	<u>68,809</u>	<u>-</u>	<u>84,891</u>
Governmental activities capital assets, net	<u>\$ 16,082</u>	<u>\$ 91,552</u>	<u>\$ -</u>	<u>\$ 107,634</u>

The Clerk implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023. The Clerk has two software arrangements that require recognition under GASBS No. 96. The Clerk now recognizes a subscription-based information technology arrangements (SBITA) liability and an intangible right-to-use asset for the records management software system and electronic certified mail software.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 5 – CAPITAL ASSETS (CONTINUED)

The records management software system is a three-year agreement, initiated in fiscal year 2021 with monthly payments of \$2,700. The Clerk has imputed an interest rate of 7% to determine the present value of the intangible right-to-use asset and SBITA liability. The software system was partially renewed for an additional three years beginning December 1, 2023, with monthly payments of \$1,569. A new records management software system was also initiated beginning June 26, 2024, with annual payments of \$16,000 for three years. The electronic certified mail software is a three-year agreement, initiated in fiscal year 2023 with a quarterly payment of \$511. The Clerk has imputed an interest rate of 7% to determine the present value of the intangible right-to-use asset and SBITA liability. There is no option to purchase the software listed above.

NOTE 6 – LONG-TERM DEBT

The following is a summary of the Clerk's long-term debt transactions for the year ended June 30, 2024.

Type of Debt	Balance at 2023	Additions	Reductions	Balance at 2024	Amount Due Within One Year
<i>Governmental Activities:</i>					
Subscription-Based Information					
Technology Arrangement	\$ 17,250	\$ 92,803	\$ 24,301	\$ 85,752	\$ 31,501
Lease Liabilities	-	23,536	4,532	19,004	7,632
Other Post Employment Benefits	1,362,943	-	40,637	1,322,306	-
Net Pension Liability	<u>1,549,292</u>	<u>-</u>	<u>219,441</u>	<u>1,329,851</u>	<u>-</u>
Total governmental long-term debt	<u>\$2,929,485</u>	<u>\$116,339</u>	<u>\$ 288,911</u>	<u>\$2,756,913</u>	<u>\$ 39,133</u>

SBITA Liability – Due to the implementation of GASB Statement No 96, the intangible right-to-use software arrangements for the records management software system and electronic certified mail software met the criteria of a SBITA; thus, requiring it to be amortized over the lease terms of three years since the related equipment will be replaced at the end of the arrangement term and replaced with new equipment and upgraded software.

A summary of the principal and interest amounts for the remaining arrangements include the following principal and interest payments:

	Principal	Interest	Total
2025	\$ 31,501	\$ 5,370	\$ 36,871
2026	31,588	4,427	36,015
2027	<u>22,663</u>	<u>2,262</u>	<u>24,925</u>
Totals	<u>\$ 85,752</u>	<u>\$ 12,059</u>	<u>\$ 97,811</u>

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 6 – LONG-TERM DEBT (CONTINUED)

Leases - The Clerk leases office equipment for two multifunctional copier/printer and a postage machine. The lease agreements do not specify an interest rate. The Clerk has estimated liabilities and right-of-use assets using the imputed interest rate as of the inception of the leases of 7%. The Clerk signed a three-year operating lease effective September 29, 2023, for two multifunctional copier/printer with a monthly base payment of \$239 and \$221, respectively. The Clerk also signed a four-year operating lease effective January 01, 2024, for a postage machine with a quarterly base payment of \$800. At June 30, 2024, the value of the right-of-use assets was \$23,536 and accumulated amortization was \$4,925. A summary of changes in the Clerk's lease liabilities during the 2024 fiscal year are shown in the above summary of long-term debt.

Principal and interest payments due on the lease liabilities over the next five years and thereafter are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 7,632	\$ 1,089	\$ 8,721
2026	8,184	537	8,721
2027	<u>3,188</u>	<u>59</u>	<u>3,247</u>
Totals	<u>\$ 19,004</u>	<u>\$ 1,685</u>	<u>\$ 20,689</u>

NOTE 7 – PENSION PLAN

The Clerk follows the requirements of GASB Statement 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment to GASB 68* for its pension plan. These standards revise and establish new financial reporting requirements for governments that provide their employees with pension benefits. These standards require the Court to record its proportionate share of each of the pension plans net pension liability and report the following disclosures:

Plan Description:

Substantially all employees of the West Baton Rouge Parish Clerk of Court are members of the Louisiana Clerk of Court Retirement and Relief Fund ("the Fund"), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees 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.

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the Clerk of the Supreme Court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana 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

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

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.

Benefits Provided:

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 (age 60 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 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after

December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

Disability Benefits

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

Survivor Benefits

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

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

benefits reduced $\frac{1}{4}$ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid $\frac{1}{2}$ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former member with 12 or more years of service, automatic option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

Deferred Retirement Option Plan

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

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

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

Upon termination, the member receives a lump sum payments from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

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

Cost of Living Adjustments

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

Contributions:

According to state statute, contribution requirements for all employers are actuarially determined each year. The Clerk of Court's required contribution rate for the year ending June 30, 2024 was 23%. Employees were required to contribute 8.25% of their annual covered salary. In addition, the Louisiana Legislature passed R.S. 11:1562(C) which allows the Clerk of Court to pay out of the Clerk's operating funds all or any portion of the employee required contributions which would otherwise be deducted from the employee's salary. Since December 1999 the Clerk has elected to pay 100% of all retirement system contributions to the Louisiana Clerk of court Retirement and Relief Fund. The West Baton Rouge Parish Clerk of Court contributions to the Fund for the year ended June 30, 2024 were \$225,429 (normal employer portion \$165,939 and employee portion paid by Clerk \$59,490).

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 contributions recognized as revenue in the government-wide governmental activities statement of activities was \$78,232 for the year ended June 30, 2024.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

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

At June 30, 2024, the West Baton Rouge Parish Clerk of Court reported a liability of \$1,329,851 for its proportionate share of the net pension liability of the Fund. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2023, the Clerk's proportion was .6182% which was an decrease of .0210% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Clerk recognized pension expense of \$342,827.

At June 30, 2024, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 7,181	\$ 13,536
Changes in assumptions	66,295	-
Net difference between projected and actual earnings on pension plan investments	148,329	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	5,504	-
Employer contributions subsequent to the measurement date	165,939	-
Total	<u>\$ 393,248</u>	<u>\$ 13,536</u>

\$165,939 reported as deferred outflows of resources related to pensions resulting from the Court's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

<u>Year ended June 30:</u>		
2025	\$	101,618
2026		14,791
2027		131,991
2028		(34,998)
	\$	<u>213,402</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023 is as follows:

Valuation Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	6.2% for 1-5 years of service; 5% for 5 years or more
Inflation	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	2023 - 5 years 2022 - 5 years 2021 - 5 years 2020 - 5 years 2019 - 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.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

The actuarial assumptions used are based on the assumptions used in the 2023 actuarial funding valuation which (with the exception of the 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.

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 6.02% as of June 30, 2023. 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, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Fixed Income:		
Domestic Bonds		2.50%
International Bonds	30.0%	3.50%
Domestic Equity:	35.0%	7.50%
International Equity:	20.0%	8.50%
Real Estate	15.0%	4.50%
Total	<u>100.0%</u>	

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 7 – PENSION PLAN (CONTINUED)

Discount Rate

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

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

The following presents the Clerk's proportionate share of the net pension liability calculated using the current discount rate, as well as what the Clerk's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate as of June 30, 2023:

	Changes in Discount Rate		
	1% Decrease 5.55%	Current Discount 6.55%	1% Increase 7.55%
Net pension liability	\$ 1,985,021	\$ 1,329,851	\$ 777,592

Pension Plan Fiduciary Net Position

The Fund issued a stand-alone audit report on its financial statements for the year ended June 30, 2024. Access to the audit report can be found on the Fund's website: www.laclerksofcourt.org or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS

General Information about the OPEB Plan

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

Benefits provided: The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 0% of dependent pre-Medicare health, Medicare Advantage, and dental insurance premiums. Vision is voluntary and paid 100% 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 benefits payments	11
Inactive employees entitled to but not yet receiving benefit payments	-
Active Employees	<u>13</u>
Total	<u><u>24</u></u>

Total OPEB Liability

The Clerk’s total OPEB liability of \$1,322,306 was measured as of June 30, 2024 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, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Inflation:	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	3.97%
Health Care Cost Trend Rates	
Medical:	6.75% for 2024, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage:	4.5% for 2024, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
Dental:	3.0% per year
Vision:	2.5% per year
Retirees' Share of Benefit-Related Costs:	
Medical:	0% for retirees and 100% for dependents.
Medicare Advantage:	0% for retirees and 100% for dependents.
Dental:	0% for retirees and 100% for dependents.
Vision:	100% for retirees and 100% for dependents.
Basic Life Insurance:	0%

The discount rate was based on the 6/30/2024 Fidelity General Obligation AA 20-Year Yield.

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

Mortality rates for retired employees were based on the PubG.H-2010 Healthy 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.

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at 6/30/2023	\$ 1,362,942
Changes for the year:	
Service cost	23,396
Interest	51,955
Differences between expected and actual experience	3,940
Changes in assumptions/inputs	(39,223)
Change in benefit terms	-
Benefit payments	(80,704)
Administrative expense	-
Net Changes	<u>(40,636)</u>
Balance at 6/30/2024	<u>\$ 1,322,306</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 (2.97 percent) or 1-percentage-point higher (4.97 percent) than the current discount rate:

	<u>1% Decrease (2.97%)</u>	<u>Discount Rate (3.97%)</u>	<u>1% Increase (4.97%)</u>
Total OPEB Liability	\$ 1,495,489	\$ 1,322,306	\$ 1,179,993

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 8 – OTHER POST EMPLOYMENT BENEFITS (CONTINUED)

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

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	\$ 1,221,287	\$ 1,322,306	\$ 1,446,424

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

For the year ended June 30, 2024, the Clerk recognized an OPEB expense of \$6,563. At June 30, 2024, 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	\$ 138,441	\$ 6,075
Changes of assumptions or other inputs	31,996	572,739
Total	<u>\$ 170,437</u>	<u>\$ 578,814</u>

Amounts we 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:	
2025	\$ (88,238)
2026	(88,238)
2027	(88,238)
2028	(88,238)
2029	(50,381)
Thereafter	<u>(5,044)</u>
	<u>\$ (408,377)</u>

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024

NOTE 9 – INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental revenues of the general fund for the year ended June 30, 2024, was as follows:

State supplement	\$ 50,718
La. Dept. of Elections	<u>15,628</u>
	<u><u>\$ 66,346</u></u>

NOTE 10 – ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk’s office are paid by the West Baton Rouge Council. Additionally, the Council provides office space and certain furniture for the Clerk’s use. These expenditures are not reported in the accompanying financial statements.

NOTE 11 – NEW ACCOUNTING PRONOUNCEMENTS

The GASB has issued Statement No. 100, “Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62”. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for reporting periods beginning after June 15, 2023. The Statement did not have a material effect on the Clerk’s financial statements upon implementation.

The GASB has issued Statement No. 101, “Compensated Absences”. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2023. The Clerk plans to adopt this Statement as applicable by the effective date.

REQUIRED SUPPLEMENTARY INFORMATION

WEST BATON ROUGE PARISH CLERK OF COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2024

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual Basis</u>	<u>Adjustment to Budget Basis</u>	<u>Actual (Budgetary Basis)</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES:</u>						
Intergovernmental	\$ 43,000	\$ 43,000	\$ 66,346	\$ -	\$ 66,346	\$ 23,346
Charges for services:						
Court cost and fees	736,050	736,050	732,085	-	732,085	(3,965)
Certified copies and data processing	68,000	68,000	64,216	-	64,216	(3,784)
Licenses	4,000	4,000	3,744	-	3,744	(256)
Recording fees	425,000	425,000	383,813	-	383,813	(41,187)
Investment income	125,000	125,000	89,069	-	89,069	(35,931)
Other financing sources	<u>-</u>	<u>-</u>	<u>170,647</u>	<u>(116,339)</u>	<u>54,308</u>	<u>54,308</u>
 Total revenues	 <u>1,401,050</u>	 <u>1,401,050</u>	 <u>1,509,920</u>	 <u>(116,339)</u>	 <u>1,393,581</u>	 <u>(7,469)</u>
<u>EXPENDITURES:</u>						
Current:						
General government						
Personal services and related benefits	1,209,809	1,209,809	1,235,367	-	1,235,367	(25,558)
Operating services	193,761	193,761	182,814	-	182,814	10,947
Capital outlay	7,480	7,480	125,792	(116,339)	9,453	(1,973)
Other financing uses	<u>-</u>	<u>-</u>	<u>36,116</u>	<u>-</u>	<u>36,116</u>	<u>(36,116)</u>
 Total expenditures	 <u>1,411,050</u>	 <u>1,411,050</u>	 <u>1,580,089</u>	 <u>(116,339)</u>	 <u>1,463,750</u>	 <u>(52,700)</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ (10,000)</u>	 <u>\$ (10,000)</u>	 (70,169)	 <u>\$ -</u>	 <u>\$ (70,169)</u>	 <u>\$ (60,169)</u>
Fund Balance						
Beginning			<u>1,667,552</u>			
Ending			<u>\$ 1,597,383</u>			

See Independent Auditors' Report

WEST BATON ROUGE PARISH CLERK OF COURT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED JUNE 30, 2024

	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
<u>Total OPEB Liability:</u>							
Service cost	\$ 31,827	\$ 32,862	\$ 14,721	\$ 37,143	\$ 24,639	\$ 22,660	\$ 23,396
Interest	66,896	58,131	63,843	40,452	32,744	55,588	51,955
Changes of benefit terms	-	58,369	-	-	-	-	-
Differences between expected and actual experience	(13,451)	(72,174)	134,339	833	119,912	(8,506)	3,940
Changes of assumptions or other inputs	-	200,399	(547,983)	63,998	(299,136)	(152,057)	(39,223)
Benefit payments	<u>(73,899)</u>	<u>(80,177)</u>	<u>(73,810)</u>	<u>(78,047)</u>	<u>(73,164)</u>	<u>(77,082)</u>	<u>(80,704)</u>
Net Change in Total OPEB Liability:	11,373	197,410	(408,890)	64,379	(195,005)	(159,397)	(40,636)
<u>Total OPEB Liability - beginning</u>	1,853,073	1,864,446	2,061,856	1,652,966	1,717,345	1,522,340	1,362,943
<u>Total OPEB Liability - end</u>	<u>\$ 1,864,446</u>	<u>\$ 2,061,856</u>	<u>\$ 1,652,966</u>	<u>\$ 1,717,345</u>	<u>\$ 1,522,340</u>	<u>\$ 1,362,943</u>	<u>\$ 1,322,307</u>
Covered Employee Payroll	\$ 547,719	\$ 565,520	\$ 599,799	\$ 619,272	\$ 659,060	\$ 680,479	\$ 763,206
Total OPEB Liability as a percentage of covered employee payroll	340.4%	364.6%	275.6%	277.3%	231.0%	200.3%	173.3%

Notes to Schedule:

Changes of Benefit Terms:

Effective January 1, 2019, life insurance benefits were changed from Plan C to Plan A.

Changes of Assumptions:

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period

2018	3.62%
2019	3.13%
2020	2.45%
2021	1.92%
2022	3.69%
2023	3.86%
2024	3.97%

Mortality Rates

2018	RPH-2014 Employee and Healthy Annuity, Generational with MP-2018
2019	PubG.H-2010 Employee and Healthy Annuant, Generational with MP-2018
2020	PubG.H-2010 Employee and Healthy Annuant, Generational with MP-2019
2021	PubG.H-2010 Employee and Healthy Annuant, Generational with MP-2020
2022-2024	PubG.H-2010 Employee and Healthy Annuant, Generational with MP-2021

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

See Independent Auditors' Report

WEST BATON ROUGE PARISH CLERK OF COURT
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
YEAR ENDED JUNE 30, 2024

<u>Fiscal Year*</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered- Employee Payroll</u>	<u>Plan Fiduciary Net Position as a % of the Total Pension Liability</u>
2024	0.6182%	\$ 1,329,851	\$ 656,958	202.43%	77.56%
2023	0.6392%	\$ 1,549,292	\$ 654,408	236.75%	74.09%
2022	0.6238%	\$ 829,771	\$ 629,588	131.80%	85.40%
2021	0.6049%	\$ 1,455,284	\$ 599,779	242.64%	72.09%
2020	0.6014%	\$ 1,092,199	\$ 584,793	186.77%	77.93%
2019	0.6102%	\$ 1,014,916	\$ 566,536	179.14%	79.07%
2018	0.5803%	\$ 878,027	\$ 523,554	167.71%	79.69%
2017	0.5600%	\$ 1,035,934	\$ 509,841	203.19%	74.17%
2016	0.5146%	\$ 771,967	\$ 503,718	153.25%	78.13%
2015	0.5339%	\$ 720,090	\$ 476,060	151.26%	79.37%

The schedule is intended to report information for 10 years. Additional years will be displayed as they become available. The amounts presented have a measurement date of the previous fiscal year.

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

WEST BATON ROUGE PARISH CLERK OF COURT
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
YEAR ENDED JUNE 30, 2024

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered- Employee Payroll</u>	<u>Contributions as a Percentage of Covered' Employee Payroll</u>
2024	\$ 165,939	\$ 165,939	\$ -	\$ 721,476	23.00%
2023	\$ 146,173	\$ 146,173	\$ -	\$ 656,958	22.25%
2022	\$ 145,606	\$ 145,606	\$ -	\$ 654,408	22.25%
2021	\$ 132,213	\$ 132,213	\$ -	\$ 629,588	21.00%
2020	\$ 113,958	\$ 113,958	\$ -	\$ 599,779	19.00%
2019	\$ 111,111	\$ 111,111	\$ -	\$ 584,793	19.00%
2018	\$ 107,642	\$ 107,642	\$ -	\$ 566,536	19.00%
2017	\$ 99,475	\$ 99,475	\$ -	\$ 523,554	19.00%
2016	\$ 96,870	\$ 96,870	\$ -	\$ 509,841	19.00%
2015	\$ 95,706	\$ 95,706	\$ -	\$ 503,718	19.00%

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

WEST BATON ROUGE PARISH CLERK OF COURT
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2024

(1) PENSION PLAN SCHEDULES

Changes of Benefit Terms

There were no changes of benefit terms during any of the years presented.

Changes of Assumptions

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

OTHER SUPPLEMENTARY INFORMATION

WEST BATON ROUGE PARISH CLERK OF COURT
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER
PAYMENTS TO AGENCY HEAD
YEAR ENDED JUNE 30, 2024

Agency Head Name: Mark Graffeo

Purpose

Salary	\$ 154,169
Benefits - retirement	48,173
Benefits - insurance	11,511
Deferred compensation	7,709
Car allowance	16,500
Election expense	2,100
Registration fees	925
Lodging	1,431
Meals & miscellaneous	<u>160</u>
	<u><u>\$ 242,678</u></u>

WEST BATON ROUGE PARISH CLERK OF COURT
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
YEAR ENDED JUNE 30, 2024

Cash Basis Presentation	First Six Month Period Ended <u>12/31/2023</u>	Second Six Month Period Ended <u>6/30/2024</u>
Receipts From:		
West Baton Rouge Parish Sheriff, Criminal Court Costs/Fees	\$ 21,935	\$ 24,178
West Baton Rouge Parish Sheriff, Bonds Fees	<u>6,193</u>	<u>12,990</u>
Subtotal Receipts	<u><u>\$ 28,128</u></u>	<u><u>\$ 37,168</u></u>

See Independent Auditors' Report

WEST BATON ROUGE PARISH CLERK OF COURT
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
YEAR ENDED JUNE 30, 2024

	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2024
Beginning Balance of Amounts Collected	\$ 918,575	\$ 888,874
Add: Collections:		
Civil Fees	557,902	613,981
Interest Earnings on Collected Balances	26,673	27,999
Other	-	105,959
Subtotal Collections	584,575	747,939
Less: Disbursements to Governments and Non-Profits		
West Baton Rouge Parish Sheriff, Civil Fees	37,004	30,550
Acadia Parish Sheriff, Civil Fees	133	148
Ascension Parish Sheriff, Civil Fees	903	1,035
Allen Sheriff, Civil Fees	23	16
Assumption Parish Sheriff, Civil Fees	62	107
Avoyelles Parish Sheriff, Civil Fees	203	52
Bossier Parish Sheriff, Civil Fees	50	50
Caddo Parish Sheriff, Civil Fees	260	377
Calcasieu Parish Sheriff, Civil Fees	76	205
Caldwell Sheriff, Civil Fees	-	30
Claiborne Sheriff	37	-
Concordia Parish Sheriff, Civil Fees	157	-
Desoto Sheriff, Civil Fees	54	-
East Baton Rouge Parish Sheriff, Civil Fees	22,450	24,981
East Feliciana Parish Sheriff, Civil Fees	23	76
Evangeline Parish Sheriff, Civil Fees	44	47
Grant Sheriff, Civil Fees	25	-
Iberia Parish Sheriff, Civil Fees	175	70
Iberville Parish Sheriff, Civil Fees	1,568	2,077
Jacksonville Sheriff, Civil Fees	31	-
Jefferson Parish Sheriff, Civil Fees	660	630
Lafayette Parish Sheriff, Civil Fees	1,585	1,514
Lafourche Sheriff, Civil Fees	-	143
Livingston Parish Sheriff, Civil Fees	319	1,337
Madison Sheriff, Civil Fees	60	-
Natchitoches Sheriff, Civil Fees	55	55
Orlean Parish Sheriff, Civil Fees	812	1,260
Ouachita Parish Sheriff, Civil Fees	212	143
Plaquemines Sheriff, Civil Fees	30	30
Pointe Coupee Parish Sheriff, Civil Fees	1,578	1,353
Rapides Parish Sheriff, Civil Fees	266	289
St. Bernard Parish Sheriff, Civil Fees	67	-
St. Charles Sheriff, Civil Fees	-	53
St. Helena Sheriff, Civil Fees	54	-
St. James Sheriff, Civil Fees	168	-
St. John Parish Sheriff, Civil Fees	5	147
St. Landry Parish Sheriff, Civil Fees	339	212
St. Martin Parish Sheriff, Civil Fees	62	109
St. Mary Sheriff, Civil Fees	-	64
St. Tammany Parish Sheriff, Civil Fees	317	759
Tangipahoa Parish Sheriff, Civil Fees	449	354
Terrebone Parish Sheriff, Civil Fees	81	70
Vermilion Parish Sheriff, Civil Fees	14	55
West Feliciana Parish Sheriff, Civil Fees	70	65
Washington Sheriff, Civil Fees	32	31
Winn Sheriff, Civil Fees	-	31
Court of Appeals, Civil Fees	660	660
18th Judicial District Court, Civil Fees	10,550	15,350
Louisiana State Treasurer, Civil Fees	12,660	18,521
Louisiana Supreme Court, Civil Fees	211	320
Louisiana Secretary of State-Other, Civil Fees	6,950	7,000
West Baton Rouge Parish Council, Civil Fees	2,066	588
Less: Amounts Retained by Collecting Agency		
West Baton Rouge Parish Clerk of Court, Civil Fees	258,294	384,271
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	246,268	155,160
Other Payments to Attorneys	6,104	9,326
Subtotal Disbursements/Retainage	614,276	659,721
Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 888,874	\$ 977,092

See Independent Auditors' Report



**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***

To the Honorable Amanda Thies
West Baton Rouge Parish Clerk of Court
Port Allen, Louisiana

We have audited, 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, the financial statements of the governmental activities, and each major fund of the West Baton Rouge Parish Clerk of Court (Clerk of Court) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Clerk of Court's basic financial statements and have issued our report thereon dated December 19, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item (2024-001) that we consider to be material weaknesses.



To the Honorable Amanda Thies
West Baton Rouge Parish Clerk of Court
December 19, 2024

Report on Compliance and Other Matters

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

West Baton Rouge Parish Clerk of Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the West Baton Rouge Parish Clerk of Court's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The West Baton Rouge Parish Clerk of Court's response was not subject to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

December 19, 2024
Baton Rouge, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

WEST BATON ROUGE PARISH CLERK OF COURT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2024

SECTION I- SUMMARY OF AUDITORS' REPORT

1. The auditors' report expresses an unmodified opinion on the financial statements of the West Baton Rouge Parish Clerk of Court (the Clerk).
2. One material weakness in internal control relating to the audit of the financial statements was reported in the 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*.
3. No instances of noncompliance material to the financial statements were reported in the 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*.
4. A management letter was not issued for the year ended June 30, 2024.

SECTION II – FINDINGS - FINANCIAL STATEMENT AUDIT

Material Weakness

Finding 2024-001 Inadequate Segregation of Duties

Condition: The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

Criteria: The segregation of duties and responsibilities between different individuals for custody of assets, recordkeeping for those assets, and reconciliation of those asset accounts is an important control activity needed to adequately protect the entity's assets and ensure accurate financial reporting.

Effect: Errors could occur which could affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Cause: The size of the entity and its limited accounting staff preclude an adequate segregation of duties and other features of an adequate system of internal control.

Recommendation: The resolution of this finding is not under the control of the Clerk of Court as it may not be cost effective, however management should monitor the assignment of duties to insure as much segregation of duties as possible.

View of Responsible Officials: It is not cost effective to totally correct this weakness, but we do segregate duties as much as possible.

WEST BATON ROUGE PARISH CLERK OF COURT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

**I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL
STATEMENTS**

Finding 2023-001 – Inadequate Segregation of Duties

Condition: The entity does not employ enough personnel to achieve an optimum level of segregation of duties.

This finding has not been resolved as of June 30, 2024.

II. MANAGEMENT LETTER

There was no management letter for the year ended June 30, 2023.

WEST BATON ROUGE PARISH CLERK OF COURT

PORT ALLEN, LOUISIANA

AGREED-UPON PROCEDURES

FOR THE YEAR ENDED

JUNE 30, 2024



ERICKSEN KRENTEL LLP
CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the West Baton Rouge Parish Clerk of Court and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the year ended June 30, 2024. West Baton Rouge Parish Clerk of Court's management is responsible for those C/C areas identified in the SAUPs.

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

Our procedures and associated findings are detailed in Schedule "1".

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

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

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

December 19, 2024
Baton Rouge, Louisiana

Erickson Krentel, LLP
Certified Public Accountants

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES
FOR THE YEAR ENDED JUNE 30, 2024

WRITTEN POLICIES AND PROCEDURES

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

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

WRITTEN POLICIES AND PROCEDURES (CONTINUED)

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

Results: No exceptions were found as a result of applying the procedures.

BOARD OR FINANCE COMMITTEE

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - c. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - d. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

BOARD OR FINANCE COMMITTEE(CONTINUED)

Results: The entity does not have a board or finance committee. Therefore, this procedure was not applicable to the entity.

BANK RECONCILIATIONS

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select five additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a. Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g., initialed and dated or electronically logged).
 - b. Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c. Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of applying the procedures.

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. five collection locations for five deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
 - a. Employees that are responsible for cash collections do not share cash drawers/registers.
 - b. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

COLLECTIONS (EXCLUDING ELECTRONIC FUNDS TRANSFERS) (CONTINUED)

- c. Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the five bank accounts selected for procedure #3A under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the ten deposits and:
- a. Observe that receipts are sequentially pre-numbered.
 - b. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - c. Trace the deposit slip total to the actual deposit per the bank statement.
 - d. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than ten miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - e. Trace the actual deposit per the bank statement to the general ledger.

Results: Exception noted, employees responsible for cash collection do share drawers in recording department.

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than five).
9. For each location selected under #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b. At least two employees are involved in processing and approving payments to vendors.
 - c. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
 - e. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction and:
 - a. Observe that the disbursement matched the related original itemized invoice, and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
 - b. Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, as applicable.

**WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

**NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS,
TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES) (CONTINUED)**

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

Results: No exceptions were found as a result of applying the procedures.

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
13. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
 - a. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b. Observe that finance charges and late fees were not assessed on the selected statements.

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

CREDIT CARDS/DEBIT CARDS/FUEL CARDS/PURCHASE CARDS (CARDS)
(CONTINUED)

14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Results: No exceptions were found as a result of applying the procedures.

TRAVEL AND TRAVEL-RELATED EXPENSE REIMBURSEMENTS (EXCLUDING CARD TRANSACTIONS)

15. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
- a. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - b. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were found as a result of applying the procedures.

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

CONTRACTS

16. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:
 - a. Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - b. Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - c. If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).
 - d. Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the procedures.

PAYROLL AND PERSONNEL

17. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
18. Randomly select one pay period during the fiscal period. For the five employees or officials selected under #9A above, obtain attendance records and leave documentation for the pay period, and:
 - a. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b. Observe that supervisors approved the attendance and leave of the selected employees or officials.
 - c. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

PAYROLL AND PERSONNEL (CONTINUED)

- d. Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
19. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy of termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or officials' personnel files, and agree the termination payment to entity policy.
20. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Results: No exceptions were found as a result of applying the procedures.

ETHICS

21. Using the five randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain ethics documentation from management, and:
- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period, as applicable.
 - b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Results: No exceptions were found as a result of applying the procedures.

WEST BATON ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

DEBT SERVICE

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

Results: Not applicable as West Baton Rouge Parish Clerk of Court did not issue or have any outstanding debt during the period.

FRAUD NOTICE

24. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the Organization attorney of the parish in which the entity is domiciled.
25. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were found as a result of applying the procedures.

INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY

- 26 Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
 - a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

**WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024**

**INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY
(CONTINUED)**

- b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
- c. Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- d. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.
- e. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #17, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267.

Results: We performed the procedures and discussed the results with management.

SEXUAL HARASSMENT

- 27. Using the 5 randomly selected employees/officials from procedure #9A under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
- 28. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- 29. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:
 - a. Number and percentage of public servants in the agency who have completed the training requirements;

WEST BATN ROUGE PARISH CLERK OF COURT
AGREED-UPON PROCEDURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

SEXUAL HARASSMENT (CONTINUED)

- b. Number of sexual harassment complaints received by the agency;
- c. Number of complaints which resulted in a finding that sexual harassment occurred;
- d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and amount of time it took to resolve each complaint.
- e. Amount of time it took to resolve each complaint.

Results: No exceptions were found as a result of applying the procedures.



AMANDA G. THIES

WEST BATON ROUGE PARISH CLERK OF COURT

850 Eight Street • P.O. Box 107 • Port Allen, LA 70767 • (225)383-0378

December 29, 2024

Ericksen Krentel, LLP
8550 United Plaza Boulevard, Suite 600
Baton Rouge, LA 70809

Sirs,

The response to your independent report on the application of agreed-upon-procedures of the West Baton Rouge Parish Clerk of Court's office for the fiscal year ending June 30, 2024 is as follows:

Collections Item 5(a)

The Clerk of Court agrees with the finding, but staff size limitations do not permit the segregation of duties in this area. Additionally, the cash drawer is counted each workday and is reconciled to the daily deposit journal.

Sincerely,

Amanda Gross Thies
Clerk of Court, Parish of West Baton Rouge