

**WASHINGTON PARISH CLERK OF COURT  
Franklinton, Louisiana**

**Annual Financial Statements  
As of and for the Year Ended June 30, 2025**

**Washington Parish Clerk of Court**  
**Annual Financial Statements**  
**As of and for the Year Ended June 30, 2025**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Johnny D. Crain, Jr.  
Washington Parish Clerk of Court  
Franklinton, Louisiana

### Opinions

I have audited the accompanying financial statements of the governmental activities, the major fund, and each fiduciary fund of the Washington Parish Clerk of Court as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Washington Parish Clerk of Court's basic financial statements as listed in the table of contents.

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

### Basis for Opinions

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. I am required to be independent of the Washington Parish Clerk of Court, and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the

Washington Parish Clerk of Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

My objective is 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 it 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*, I:

- 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 Washington Parish 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Washington Parish Clerk of Court's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

### **Required Supplementary Information**

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.

Such missing information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. My opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison information, Schedule of Changes in Total OPEB Liability and Related Ratios, Schedule of the Proportionate Share of the Net Pension Liability and Schedule of Employer Contributions and notes to the required supplementary information of pages 35 to 38 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Washington Parish Clerk of Court's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head, as required by Louisiana Revised Statute 24.513 A(3), and the Justice System Funding Schedules as prescribed by Act 87 of the Legislative Session are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and Justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and my auditor's report thereon. My opinions on the basic financial statements do not cover the other information, and I do not express an opinion or any form of assurance thereon.

In connection with my audit of the basic financial statements, my responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

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

In accordance with *Government Auditing Standards*, I have also issued my report dated December 18, 2025, on my consideration of the Washington Parish Clerk of Court's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my 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 Washington 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 the Washington Parish Clerk of Court's internal control over financial reporting and compliance.



Robert A. Neilson, CPA, LLA

Bogalusa, Louisiana

December 18, 2025

## **BASIC FINANCIAL STATEMENTS**

**Washington Parish Clerk of Court**  
**Statement of Net Position**  
June 30, 2025

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 598,439
Investment	988,436
Due from Fiduciary Funds	462
Receivables (net)	45,842
Capital assets (net)	63,738
<b>Total Assets</b>	<b>\$ 1,696,917</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension Related	242,933
OPEB Related	236,759
<b>Total Deferred Outflows of Resources</b>	<b>\$ 479,692</b>
 <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	 <b>\$ 2,176,609</b>
 <b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 45,339
Payroll Taxes Payable	970
Due to Fiduciary Funds	25,403
Compensated Absences Payable	2,819
Unearned Revenues	18,744
Capital Lease	10,523
<b>Long Term Liabilities</b>	
Capital Lease	16,659
OPEB Obligation	1,647,972
Pension Liability	1,159,405
<b>Total Liabilities</b>	<b>\$ 2,927,834</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension Related	150,207
OPEB Related	702,722
<b>Total Deferred Inflows of Resources</b>	<b>\$ 852,929</b>
 <b>NET POSITION (DEFICIT)</b>	
Investment in capital assets, net of related debt	\$ 36,557
Unrestricted	(1,640,711)
<b>Total Net Position (DEFICIT)</b>	<b>\$ (1,604,154)</b>

**Washington Parish Clerk of Court**  
**Statement of Activities**  
**For the Year Ended June 30, 2025**

		Program Revenues			Net (Expenses) Revenue and Changes in Net Position
	Expenses	Fees, Fines, & Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
<b>Governmental Activities:</b>					
Judicial	\$ 2,070,083	\$ 2,120,556	\$ -	\$ -	\$ 50,473
Interest on Long Term Debt	4,098	-	-	-	(4,098)
<b>Total</b>	<b>\$ 2,074,181</b>	<b>\$ 2,120,556</b>	<b>\$ -</b>	<b>\$ -</b>	<b>46,375</b>
		<b>General Revenues</b>			
					62,009
					123,249
					185,258
					<b>231,633</b>
					<b>\$ (1,835,787)</b>
					<b>\$ (1,604,154)</b>

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

**Washington Parish Clerk of Court**  
**Governmental Fund-General Fund**  
**Balance Sheet**  
**June 30, 2025**

<b>ASSETS</b>	
Cash	598,439
Investment	988,436
Due from Fiduciary Funds	462
Receivables (net)	45,842
	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 1,633,179</b>
	<hr/>
<b>LIABILITIES</b>	
Accounts Payable	45,339
Payroll Taxes Payable	970
Due to Fiduciary Funds	25,403
Compensated Absences Payable	2,819
Unearned Revenues	18,744
	<hr/>
<b>Total Liabilities</b>	<b>\$ 93,275</b>
	<hr/>
<b>FUND BALANCE</b>	
Unassigned	\$ 1,539,904
	<hr/>
<b>Total Fund Balance</b>	<b>\$ 1,539,904</b>
	<hr/>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,633,179</b>
	<hr/>

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

**Fund Balance- Governmental Fund** **\$ 1,539,904**

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

Capital Assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental fund:

Governmental Assets	792,429
Less Accumulated Depreciation	(728,691)

The deferred outflows of expenditures for the Clerk of Court's Retirement and Relief Fund and Other Post Employment Benefits are not a use of current resources, and therefore, are not reported in the fund financial statements.

Deferred Outflows related to pensions	242,933
Deferred Outflows related to OPEB obligations	236,759

Long Term Liabilities of governmental activities do not require the use of current financial resources and therefore not reported in the governmental fund:

Capital Leases	(27,182)
OPEB Obligation	(1,647,972)
Pension Liability	(1,159,405)

The deferred inflows of contributions for the Clerk of Court's Retirement and Relief Fund are not available current resources, and therefore, are not reported in the fund financial statements.

Deferred Inflows related to pensions	(150,207)
Deferred Inflows related to OPEB obligations	(702,722)

**Net Position of Governmental Activities** **\$ (1,604,154)**

**Washington Parish Clerk of Court**  
**Governmental Fund-General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the Year Ended June 30, 2025**

<b>Revenues</b>	
Recordings (E-Filings Included)	\$ 803,900
Cancellations	42,490
Mortgage certificates	9,825
Certified copies	23,703
Court attendance	8,480
Criminal fees	32,411
Civil Suits	774,767
Elections	3,050
Notarial Fees	7,660
Marriage Licenses	5,928
Interest	62,009
Miscellaneous	408,340
	\$ 2,182,563
<b>Total Revenues</b>	
	<b>\$ 2,182,563</b>
<b>Expenditures</b>	
Personal services	\$ 916,715
Employee Benefits	504,892
Travel	18,211
Operating Services	518,443
Supplies	52,283
Debt Service	
Principal	10,523
Interest & Other Charges	4,098
Capital Outlay	2,018
	\$ 2,027,183
<b>Total Expenditures</b>	
	<b>\$ 2,027,183</b>
<b>Net Change in Fund Balance</b>	
	<b>\$ 155,380</b>
<b>Fund Balance at Beginning of Year</b>	
	<b>1,384,524</b>
<b>Fund Balance at End of Year</b>	
	<b>\$ 1,539,904</b>

**Washington Parish Clerk of Court**  
 Reconciliation of the Statement of Revenues, Expenditures, and  
 Changes in Fund Balance to the  
 Statement of Activities of the Governmental Fund  
 For the Year Ended June 30, 2025

**Net Change in Governmental Fund Balance** **\$ 155,380**

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 depreciated over their estimated useful lives.

Capital Outlay	2,018
Depreciation Expense	(19,285)

Repayment of debt principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the Statement of Net Position.	10,523
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

OPEB expense is not reported in the governmental fund	(1,234)
Clerk's Portion of Retiree Insurance	44,318
Pension Expense is not reported in the governmental fund	(261,971)
Pension contributions made subsequent to the measurement date	168,781
Non-employer pension contributions	96,634
Non-employer OPEB contributions	26,615

**Change in Net Position of Governmental Activities** **\$ 221,779**

**Washington Parish Clerk of Court**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2025**

	<u>Advance Deposit</u>	<u>Registry of Court</u>	<u>Civil Jury</u>	<u>Total</u>
<b>ASSETS</b>				
Cash	<u>\$ 1,183,275</u>	<u>\$ 822,768</u>	<u>\$ 3,759</u>	<u>\$ 2,009,802</u>
<b>Total Assets</b>	<u>\$ 1,183,275</u>	<u>\$ 822,768</u>	<u>\$ 3,759</u>	<u>\$ 2,009,802</u>
<b>NET POSITION</b>				
held for litigants and others	<u>\$ 1,183,275</u>	<u>\$ 822,768</u>	<u>\$ 3,759</u>	<u>\$ 2,009,802</u>
<b>Net Position</b>	<u>\$ 1,183,275</u>	<u>\$ 822,768</u>	<u>\$ 3,759</u>	<u>\$ 2,009,802</u>

**Washington Parish Clerk of Court**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**Year Ended June 30, 2025**

	<b>Advance Deposit Fund</b>	<b>Registry of Court Fund</b>	<b>Civil Jury Fund</b>	<b>Total</b>
<b>ADDITIONS</b>				
Deposits	\$ 1,035,487	\$ 227,023	\$ -	\$ 1,262,510
Interest Earned		369	-	369
Fees for E filing	215,053	-	-	215,053
<b>Total Additions</b>	<b>1,250,540</b>	<b>227,392</b>	<b>-</b>	<b>1,477,932</b>
<b>DEDUCTIONS</b>				
Distributions to litigants	58,675	75,700	-	134,375
Distributions to the Salary Fund	776,149	-	-	776,149
Distributions to others	283,843	-	-	283,843
<b>Total Deductions</b>	<b>1,118,667</b>	<b>75,700</b>	<b>-</b>	<b>1,194,367</b>
<b>Change in Net Position</b>	<b>131,873</b>	<b>151,692</b>	<b>-</b>	<b>283,565</b>
<b>Net Position, beginning</b>	<b>1,051,402</b>	<b>671,076</b>	<b>3,759</b>	<b>1,726,237</b>
<b>Net Position, ending</b>	<b>\$ 1,183,275</b>	<b>\$ 822,768</b>	<b>\$ 3,759</b>	<b>\$ 2,009,802</b>

**Washington Parish Clerk of Court**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2025**

**INTRODUCTION**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Washington Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

The Clerk of Court is an independently elected official. The Washington Parish Government has determined that the Clerk is not a component unit of Parish Government utilizing criteria established by GASB Statement 14.

The accompanying financial statements present information only on the funds maintained by the clerk of court and do not present information on the Washington Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The Washington Parish Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain clerk functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

**Washington Parish Clerk of Court**  
**Notes to the Financial Statements**  
As of and for the Year Ended June 30, 2025

**C. FUND ACCOUNTING *(continued)***

**Governmental Funds**

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

The general fund is the primary operating fund of the Clerk, and it accounts for all financial resources, except those required to be accounted for in other funds. The general fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to clerk policy.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category are custodial funds. The Clerk of Court's custodial funds are Advance Deposit, Registry of Court, and Civil Jury which act as agents for litigants pending court action. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

**Fund Financial Statements(FFS)**

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**Washington Parish Clerk of Court**  
Notes to the Financial Statements  
As of and for the Year Ended June 30, 2025

***D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)***

**Fund Financial Statements(FFS) (continued)**

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

**Revenues**

Fees for certified copies, cancellations, mortgage certificates, recording legal documents, and criminal fees are recorded in the year they are earned. 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.

**Other Financing Sources/(Uses)**

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term debt proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

**Government-Wide Financial Statements(GWFS)**

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

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

**Washington Parish Clerk of Court**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2025**

**Government-Wide Financial Statements(GWFS) (continued)**

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*. Fiduciary activities are not included in the government-wide financial statements. In the Statement of Activities, program revenues consist primarily of the normal day to day fees charged by the Clerk including fees from civil suits, recordings, and cancellations. Since there is only one function/program with the Clerk of Court, indirect expenses are all allocated to the judicial program. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function.

**E. BUDGETS**

The Washington Parish Clerk of Court follows these procedures in establishing the budgetary data reflected in these financial statements:

1. In accordance with the Local Government Budget Act of the State of Louisiana, the Washington Parish Clerk of Court prepares operating budgets for the general and special revenue funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. All budgetary appropriations lapse at the end of each fiscal year.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under state law and national banks having their principal offices in Louisiana. In accordance with Louisiana Statutes, the Clerk maintains deposits at those depository banks authorized by the Clerk. All such depositories are members of the Federal Reserve System.

**G. INTERFUND ACTIVITIES**

**Washington Parish Clerk of Court**  
Notes to the Financial Statements  
As of and for the Year Ended June 30, 2025

The Clerk of Court transfers interest earned on deposits of the Agency Funds 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.

#### **H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost. The clerk maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position. 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 are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Equipment under capital lease	5-8 years
Building improvements	25 years
Furniture, fixtures, and equipment	5-20 years
Vehicles	5 years

#### **I. COMPENSATED ABSENCES**

Employees receive annual vacation days on July 1st of each year, depending upon length of service. Vacation time must be taken in the same fiscal year it is granted. Vacation not taken by June 30<sup>th</sup> of each year will be forfeited. Employees are not compensated upon separation or termination of employment for unused vacation.

After six months of employment, employees earn 5 days (35 hours) of personal leave. Following the first full year of employment, 13 days (91 hours) of personal leave are granted annually on July 1. Employees may carry forward up to 30 days of unused leave; any excess is forfeited as of June 30. Upon termination, employees in good standing with at least five years of service are compensated for up to 30 unused personal leave days at a rate of \$80 per day.

#### **J. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS**

For the government-wide statement of net position, the net position amount is classified and displayed in three components:

- Net Investment in Capital Assets – This component consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the

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outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those capital assets.

- **Restricted net position** – This component consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, laws, regulations, or other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** – This component consists of all other net position that do not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for uses, it is the government’s policy to use restricted resources first, then unrestricted resources as needed.

#### **K. FUND BALANCE**

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

- **Nonspendable** – Amounts that cannot be spent either because they are in a 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 state or federal laws, or externally imposed conditions by grantors or creditors.
- **Committed** – Amounts that can be used only for specific purposes determined by a formal action by the Clerk.
- **Assigned** – Amounts that are designated by the Clerk for a specific purpose but are neither restricted nor committed.
- **Unassigned** – All amounts not included in other spendable classifications.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Clerk of Court uses restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, and unassigned amounts are available, the entity reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

R.S. 13:785 requires that every four years (at the close of the term of office) the Clerk of Court must pay the Parish Treasurer the portion of the General Fund’s fund balance that exceeds

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**K. FUND BALANCE (continued)**

one-half of the revenues of the clerk's last year of his term of office. At June 30, 2025, there was no amount due the parish treasurer as this was not the last year of the clerk's four-year term of office, and no determination of the amount that will be due, if any, can be made at this time.

**L. BAD DEBTS**

Uncollectible amounts due for receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available indicating the inability to collect the receivable.

**M. ESTIMATES**

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

**2. CASH**

At June 30, 2025, the Washington Parish Clerk of Court had cash (book balances) totaling \$2,608,241 as follows:

	Primary Government	Fiduciary Funds	Total
Demand deposits	\$498,439	\$1,665,197	\$2,163,636
Certificates of Deposit	100,000	344,605	444,605
<b>Total</b>	<b><u>\$598,439</u></b>	<b><u>\$2,009,802</u></b>	<b><u>\$2,608,241</u></b>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Clerk of Court's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

**Washington Parish Clerk of Court**  
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**2. CASH (continued)**

As of June 30, 2025, bank balances in the amount of \$2,753,988 were as follows:

Bank Balances	\$2,753,988
Federal Deposit Insurance	2,606,500
Pledged Securities	<u>147,488</u>
Total	<u>\$2,753,988</u>

**3. INVESTMENTS**

An investment of \$988,436 which is stated at cost and approximates market at June 30, 2025, is invested in the Louisiana Asset Management Pool, Inc. (LAMP). In accordance with GASB Codification, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification because the investment is in a pool of funds and, therefore, not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA - R.S. 33:2955. 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 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.

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**3. INVESTMENTS (continued)**

- 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 55 days as of June 30, 2025.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

If you have any questions, please feel free to contact the LAMP administrative office at 1-800-249-5267.

**4. RECEIVABLES**

The receivables of \$49,410 at June 30, 2025, consist of various fees and charges for services rendered minus allowance for doubtful accounts in the amount of \$5,697.

**Washington Parish Clerk of Court**  
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**5. CAPITAL ASSETS**

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

	<b>Equipment Under Financing Lease</b>	<b>Building Improvements</b>	<b>Furniture &amp; Equipment</b>	<b>TOTAL</b>
Capital Assets 6/30/24	\$52,611	\$223,484	\$514,316	\$790,411
Additions	0	0	2,018	2,018
Deletions	0	0	0	0
Capital Assets 6/30/25	\$52,611	\$223,484	\$516,334	\$792,429
Accumulated Depreciation 6/30/24	\$13,557	\$199,941	\$495,908	\$709,406
Additions	10,522	3,102	5,661	19,285
Deletions	0	0	0	0
Accumulated Depreciation 6/30/25	\$24,079	\$203,043	\$501,569	\$728,691
<b>Capital Assets, Net of Accumulated Depreciation, 6/30/25</b>	<b><u>\$28,532</u></b>	<b><u>\$20,441</u></b>	<b><u>\$14,765</u></b>	<b><u>\$63,738</u></b>

Accumulated amortization for capital lease equipment is included in the accumulated depreciation for all capital assets.

**5. PENSION PLAN**

The Louisiana Clerks' of Court Retirement and Relief Fund (Fund) is a cost-sharing multiple-employer defined benefit pension plan established in accordance with Louisiana Revised Statute 11:1501 to provide regular, disability, and survivor benefits for clerks of court, their deputies and other employees, and the beneficiaries of such clerks of court, their deputies, and other employees.

**Washington Parish Clerk of Court**  
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**5. PENSION PLAN (continued)**

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 benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

**RETIREMENT BENEFITS:**

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

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

**Washington Parish Clerk of Court**  
**Notes to the Financial Statements**  
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**5. PENSION PLAN (continued)**

**CONTRIBUTIONS:**

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2024, the actual employer contribution rate was 23%, and it remained the same for fiscal year ending June 30, 2025.

In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue during the year and are excluded from pension expense.

Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Clerk of Court is required to contribute at an actuarially determined rate.

Effective July 1, 2013, the Clerk of Court has elected to pay the member's share of the required contribution equal to 8.25% of their annual covered salary. Contributions to the Fund also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Clerk of Court's contributions to the System for the year ended June 30, 2024 was \$172,466. Contributions from non employer contributing entities were \$96,634.

**PENSION LIABILITIES, PENSION EXPENSE, AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS:**

At June 30, 2025, the Clerk reported a liability of \$1,159,405 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability as determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Clerk's proportion was 0.69680%, which was a decrease of 0.01698% from its proportion measured as of June 30, 2023.

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**5. PENSION PLAN (continued)**

For the year ended June 30, 2025, the Clerk recognized pension expense of \$261,971. At June 30, 2025, 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>
Difference between expected and actual experience	\$4,047	\$29,365
Change of assumptions	25,519	0
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	33,182	26,250
Net differences between projected and actual earnings on plan investments	0	94,592
Contributions subsequent to the measurement date	180,185	0
Total	<u>\$242,933</u>	<u>\$150,207</u>

Deferred outflows of resources of \$180,185 related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2025	\$(38,644)
2026	97,900
2027	(81,676)
2028	<u>(63,234)</u>
TOTAL	<u>\$(85,654)</u>

**ACTUARIAL METHODS AND ASSUMPTIONS:**

The net pension liability was measured as the portion of the present value of projected benefit

## 5. PENSION PLAN (continued)

payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the Fund's participating employers as of June 30, 2024, are as follows:

	<u>2024</u>
Total Pension Liability	\$984,190,431
Plan Fiduciary Net Position	<u>817,807,571</u>
Total Net Pension Liability	<u>\$166,382,860</u>

The summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Investment rate of return	6.55% (net of investment expense)
Projected Salary Increases	1-5 years of service- 6.2% 5 years or more- 5%
Inflation Rate	2.40%
Mortality rates	Pub- 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected Remaining Service Lives	2024-5 years 2023-5 years 2022-5 years 2021-5 years 2020-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and included 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.

**Washington Parish Clerk of Court**  
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**5. PENSION PLAN (continued)**

ACTUARIAL METHODS AND ASSUMPTIONS: (continued)

The actuarial assumptions used are based on the assumptions used in the 2024 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 – June 30, 2019, unless otherwise specified. In cases where benefit structures were 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 5.81%, for the year ended June 30, 2024. Best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2024, is summarized in the following table:

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

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**5. PENSION PLAN (continued)**

ACTUARIAL METHODS AND ASSUMPTIONS: (continued)

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

SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 5.55% or one percentage point higher 7.55% than the current rate as of June 30, 2024.

	1% Decrease 5.55%	Current Discount Rate 6.55%	1% Increase 7.55%
Net Pension Liability	<u>\$274,339,899</u>	<u>\$166,382,860</u>	<u>\$75,320,002</u>

RETIREMENT FUND AUDIT REPORT

Additional information can be obtained in the annual publicly-available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Feliciana, Louisiana 70816, by calling 225-293-1162, or obtained on the website- [www.laclerksofcourt.org](http://www.laclerksofcourt.org).

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**6. DEFERRED COMPENSATION PLAN**

The Clerk offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457. The plan is administered by the Louisiana Deferred Compensation Commission. The plan, available to all full-time employees of the Clerk, permits them to defer a portion of their salary until future years.

All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust by Great West Life & Annuity Insurance Co. for the exclusive benefit of the participants and their beneficiaries.

Participants may contribute up to 100% of their salary with the Clerk matching up to 10% of compensation. Maximum annual contributions for participants under age 50 and for participants age 50 and older may not exceed \$23,000 and \$30,500 respectively. All contributions are immediately vested. The Clerk contributed \$21,200 to the plan during the year ended June 30, 2025.

**7. OTHER POST-EMPLOYMENT BENEFITS**

**PLAN DESCRIPTION**

The Clerk's defined benefit post-employment 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 25% of dependent pre-Medicare health, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

**Washington Parish Clerk of Court**  
**Notes to the Financial Statements**  
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**7. OTHER POST-EMPLOYMENT BENEFITS (continued)**

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

Inactive employees currently receiving benefits payments	12
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>18</u>
TOTAL	<u>30</u>

TOTAL OPEB LIABILITY

The Clerk's total OPEB liability of \$1,647,972 was measured as of June 30, 2025 and was determined by an actuarial valuation as of January 1, 2024.

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS

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

Inflation:	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	4.81%
<u>Health Care Cost Trend Rates:</u>	
Medical:	7.09% for 2024, then 6.50% for 2025, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years
Medicare Advantage:	4.5% for 2024, then 4.25% for 2025, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
Dental:	0.0% for 2024, then 3.0% per year thereafter
Vision	2.45% for 2024, then 2.5% per year thereafter

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**7. OTHER POST-EMPLOYMENT BENEFITS (continued)**

Retirees; Share of Benefit Related Costs:

Medical:	0% for retirees and 75% for dependents
Medicare Supplement:	0% for retirees and 75% for dependents
Dental:	0% for retirees and 75% for dependents
Vision	0% for retirees and 75% for dependents
Basic Life Insurance	0%

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

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

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

CHANGES IN THE TOTAL OPEB LIABILITY

	<b>Total OPEB Liability</b>
Balance at 6/30/24	<u>\$1,612,394</u>
<u>Changes for the year:</u>	
Service Cost	31,725
Interest	63,846
Differences between expected and actual experience	4,915
Changes in Assumptions/Inputs	6,025
Changes in Benefit Terms	0
Benefit Payments	(70,933)
Administrative Expense	<u>0</u>
Net Changes	<u>\$35,577</u>
<b>Balance at 6/30/25</b>	<b><u>\$1,647,971</u></b>

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**7. OTHER POST-EMPLOYMENT BENEFITS (continued)**

**SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE:**

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

	1% Decrease (3.81%)	Current Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB Liability	<u>\$1,846,985</u>	<u>\$1,647,971</u>	<u>\$1,411,931</u>

**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 higher than the current healthcare cost trend rates:

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	<u>\$1,486,072</u>	<u>\$1,647,971</u>	<u>\$1,848,977</u>

**OPEB EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES RELATED TO OPEB**

For the year ended June 30, 2025, the Clerk recognized an OPEB Expense of \$1,234. At June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$154,348	\$227,451
Changes in assumptions or other inputs	\$82,415	\$475,275
Total	<u>\$236,764</u>	<u>\$702,726</u>

**Washington Parish Clerk of Court**  
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**7. OTHER POST-EMPLOYMENT BENEFITS (continued)**

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

<u>Year Ended June 30,</u>	
2026	(\$96,476)
2027	(\$120,864)
2028	(\$120,864)
2029	(\$120,864)
2030	(\$28,009)
Thereafter	\$21,115

**8. FINANCING LEASE OBLIGATIONS**

The Clerk of Court records items under financing leases as an asset and an obligation in the accompanying financial statements.

	<u>Financing Lease Obligations</u>
June 30, 2024 Balance	\$37,705
Deductions	<u>(10,523)</u>
<b>June 30, 2025 Balance</b>	<b><u>\$27,182</u></b>

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments:

<u>Years Ending June 30,</u>	<u>Minimum Lease Commitments</u>
2026	14,621
2027	14,621
2028	<u>8,529</u>
Total Minimum Lease Payments	\$37,770
Amounts Representing Interest	<u>(10,588)</u>
<b>Present Value of Minimum Lease Payments</b>	<b><u>\$27,182</u></b>

The Clerk of Court does not have any noncancellable operating leases at June 30, 2025.

**Washington Parish Clerk of Court**  
**Notes to the Financial Statements**  
**As of and for the Year Ended June 30, 2025**

**10. UNEARNED REVENUE**

The Clerk of Court receives payment of e-search recording subscriptions revenues from the subscribers in advance of the services period to be provided. The Clerk recognizes e-search recording revenue on a pro-rata basis over the period of services provided to the subscribers. At June 30, 2025, the Clerk had unearned revenues of \$18,744, which presents the fees collected in advance of the service to be provided.

**11. EXPENDITURES FOR THE CLERK NOT INCLUDED IN THE FINANCIAL STATEMENTS**

Certain operating expenditures of the Clerk's office are paid by the Washington Parish Government as required by Louisiana Revised Statute 33:4713. The Clerk's office is located in the Washington Parish Courthouse, and the upkeep and maintenance of the courthouse are paid by the Washington Parish Government. These expenditures are not reflected in the accompanying financial statements, with the exception of copier lease payments. These expenditures are offset by income so that leases can be accounted for correctly.

**12. RISK MANAGEMENT**

The Washington Parish Clerk of Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered, in part, by commercial insurance. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Clerk of Court. Settlements have not exceeded insurance coverage in each of the past three years.

**12. LITIGATION & CLAIMS**

The Clerk of Court has no pending litigation or claims as of June 30, 2025.

**13. SUBSEQUENT EVENTS**

Subsequent events were evaluated through December 18, 2025, which is the date the financial statements were available to be issued. No events were noted that require recording or disclosure in the financial statements for the fiscal year ending June 30, 2025.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART I**

**Washington Parish Clerk of Court**  
**Governmental Fund-General Fund**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget vs. Actual**  
**For the Year Ended June 30, 2025**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Over (Under)</b>
<b>Revenues</b>				
Fees, charges, and commissions for services:				
Recordings	\$ 761,000	\$ 761,000	\$ 803,900	\$ 42,900
Cancellations	43,000	43,000	42,490	(510)
Mortgage certificates	10,000	9,500	9,825	325
Certified copies	23,000	22,000	23,703	1,703
Court attendance	8,000	8,000	8,480	480
Criminal fees	31,000	30,500	32,411	1,911
Civil Suits	770,000	760,000	774,767	14,767
Elections	8,000	3,000	3,050	50
Notarial Fees	6,900	6,900	7,660	760
Marriage Licenses	6,100	6,000	5,928	(73)
Interest	62,000	62,000	62,009	9
Miscellaneous	395,500	382,800	408,341	25,541
<b>Total Revenues</b>	<b>\$ 2,124,500</b>	<b>\$ 2,094,700</b>	<b>\$ 2,182,563</b>	<b>\$ 87,863</b>
<b>Expenditures</b>				
Judiciary:				
Personal services	\$ 1,178,900	\$ 904,200	\$ 916,715	\$ 12,515
Employee Benefits	518,400	481,300	504,892	23,592
Travel	23,000	20,600	18,211	(2,389)
Operating Services	334,200	518,100	518,443	343
Supplies	62,500	52,000	52,283	283
Debt Service	-	-	-	-
Principal	-	-	10,523	10,523
Interest & Other Charges	-	-	4,098	4,098
Capital Outlay	7,500	2,700	2,018	(682)
<b>Total Expenditures</b>	<b>\$ 2,124,500</b>	<b>\$ 1,978,900</b>	<b>\$ 2,027,183</b>	<b>\$ 48,283</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 115,800</b>	<b>\$ 155,380</b>	<b>\$ 39,580</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 115,800</b>	<b>\$ 155,380</b>	<b>\$ 39,580</b>
<b>Fund Balance at Beginning of Year</b>	<b>1,332,507</b>	<b>1,334,057</b>	<b>1,384,524</b>	<b>50,467</b>
<b>Fund Balance at End of Year</b>	<b>\$ 1,332,507</b>	<b>\$ 1,449,857</b>	<b>\$ 1,539,904</b>	<b>\$ 90,047</b>

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

**Washington Parish Clerk of Court**  
**Schedule of Changes In Total OPEB Liability and Related Ratios**  
**For the Year Ended June 30, 2025**

<b>Total OPEB Liability</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Service Cost	\$ 57,600	\$ 40,715	\$ 50,272	\$ 34,152	\$ 30,827	\$ 31,829	\$ 31,725
Interest	74,835	82,047	43,455	36,503	57,312	55,848	63,848
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	(81,965)	(448,955)	9,787	(67,722)	30,717	160,210	4,915
Changes in assumptions or other inputs	277,068	(479,598)	84,853	(294,496)	(159,890)	(17,014)	6,025
Benefit payments	(93,288)	(54,065)	(48,737)	(40,685)	(65,611)	(66,974)	(70,933)
Net Change in Total OPEB Liability	<u>\$ 234,052</u>	<u>\$ (859,856)</u>	<u>\$ 139,630</u>	<u>\$ (332,248)</u>	<u>\$ (108,645)</u>	<u>\$ 163,899</u>	<u>\$ 35,578</u>
Total OPEB Liability-Beginning	<u>\$ 2,373,562</u>	<u>\$ 2,607,614</u>	<u>\$ 1,747,759</u>	<u>\$ 1,887,388</u>	<u>\$ 1,555,140</u>	<u>\$ 1,448,495</u>	<u>\$ 1,612,394</u>
<b>Total OPEB Liability-End</b>	<b><u>\$ 2,607,614</u></b>	<b><u>\$ 1,747,768</u></b>	<b><u>\$ 1,887,388</u></b>	<b><u>\$ 1,555,140</u></b>	<b><u>\$ 1,448,485</u></b>	<b><u>\$ 1,612,394</u></b>	<b><u>\$ 1,647,971</u></b>
Covered Employee Payroll	\$ 642,873	\$ 650,613	\$ 692,389	\$ 717,040	\$ 758,556	\$ 749,852	\$ 783,413
Total OPEB Liability as a percentage of covered employee payroll	405.6%	268.6%	272.6%	216.9%	191.0%	215.0%	210.4%

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

**Washington Parish Clerk of Court**  
**Schedule of Proportionate Share of the Net Pension Liability**  
**For the Year Ended June 30, 2025\***

Year End	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2016	0.679363%	\$ 1,019,052	\$ 595,926	171.0%	78.13%
2017	0.652896%	\$ 1,207,842	\$ 595,419	202.9%	74.17%
2018	0.660010%	\$ 998,555	\$ 599,034	166.7%	79.69%
2019	0.638070%	\$ 1,061,309	\$ 666,782	159.2%	79.07%
2020	0.683400%	\$ 1,241,060	\$ 650,613	190.8%	77.93%
2021	0.656154%	\$ 1,578,618	\$ 692,389	228.0%	72.09%
2022	0.068600%	\$ 912,545	\$ 717,041	127.3%	85.40%
2023	0.700390%	\$ 1,697,587	\$ 758,556	223.8%	74.09%
2024	0.713780%	\$ 1,535,514	\$ 749,852	204.8%	77.56%
2025	0.696800%	\$ 1,159,356	\$ 783,413	148.0%	83.09%

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

**Washington Parish Clerk of Court**  
**Schedule of Employer Contributions**  
**For the Year Ended June 30, 2025**

Year End	Contractually Required Contribution	Contributions in Relation to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll
2016	\$ 113,226	\$ 113,226	\$ -	\$ 595,926	19.00%
2017	\$ 113,130	\$ 113,130	\$ -	\$ 595,419	19.00%
2018	\$ 113,811	\$ 113,811	\$ -	\$ 599,034	19.00%
2019	\$ 126,775	\$ 126,775	\$ -	\$ 666,782	19.01%
2020	\$ 123,616	\$ 123,616	\$ -	\$ 650,613	19.00%
2021	\$ 145,402	\$ 145,402	\$ -	\$ 692,389	21.00%
2022	\$ 159,542	\$ 159,542	\$ -	\$ 717,041	22.25%
2023	\$ 168,779	\$ 168,779	\$ -	\$ 758,556	22.25%
2024	\$ 172,466	\$ 172,466	\$ -	\$ 749,852	23.00%
2025	\$ 180,185	\$ 180,185	\$ -	\$ 783,413	23.00%

Note: Covered payroll used is during the measurement period.

**Washington Parish Clerk of Court**  
**Notes to the Required Supplementary**  
**Information June 30, 2025**

**Budget and Budgetary Accounting**

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

1. The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
2. Management prepares a proposed budget and is made available for public inspection no later than 15 days prior to the beginning of the fiscal year in accordance with state law.
3. The Clerk of Court is responsible for adopting the budget in an open meeting before the end of the fiscal year in accordance with state law.
4. The original budget is prepared based on historical data and projections.
5. Due to the high cost of publications, the budget is only amended once per year, if revenues or expenditures have an unfavorable variance of 5% or greater. That determination is made based on year to date information provided by the outside accountant and any known, upcoming expenditures not yet recorded.
6. For the year ended June 30, 2025, there were no unfavorable variances of 5% or greater.

**Other Post Employment Benefits**

Changes to Benefit Terms: None

Changes to Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

<b><u>Fiscal Year End</u></b>	<b><u>Discount Rate</u></b>
2019	3.13%
2020	2.45%
2021	1.92%
2022	3.69%
2023	3.86%
2024	3.97%
2025	4.81%

**Washington Parish Clerk of Court**  
**Notes to the Required Supplementary**  
**Information June 30, 2025**

**Pension Plan**

No changes occurred during the year that would significantly affect trends in the amounts reported.

**SCHEDULE REQUIRED BY STATE LAW LSA RS 24:513A(1)(a)(3)**

**Washington Parish Clerk of Court**  
**Schedule of Compensation, Reimbursements, Benefits,**  
**and Other Payments to Agency Head**  
**June 30, 2025**

Schedule Required by State Law LSA RS 24: 513A(1)(a)(3)

**Agency Head Name:** **Johnny D. Crain, Jr.**

<u><b>Purpose</b></u>	<u><b>Amount</b></u>
Salary	\$ 125,204
Salary-Other	2,100
Salary Supplemental Compensation	32,400
Benefits-Health and Life Insurance	7,842
Retirement Benefits- Employer portion	37,460
Deferred Compensation- Employer portion	6,000
Health Savings Account	2,000
Travel and Meetings	5,220
Expense Allowance	14,806
Auto Expense	24,430
	24,430
<b>Total</b>	<b>\$ 257,462</b>

**Washington Parish Clerk of Court**  
**Justice System Funding Schedule**  
**Receiving**  
**June 30, 2025**

This schedule was prescribed by the Louisiana Legislative Auditor's Office  
as required by Act 87 of the 2020 Regular Session.

	<b>First Six Month Period Ended 12/31/24</b>		<b>Second Six Month Period Ended 6/30/25</b>
<u>Receipts from:</u>			
Criminal Fees (other)	\$ 12,886	\$	19,525
<b>Total Receipts</b>	<b>\$ 12,886</b>	<b>\$</b>	<b>19,525</b>

**Washington Parish Clerk of Court**  
**Justice System Funding Schedule**  
**Collecting/Disbursing**  
**June 30, 2025**

This schedule was prescribed by the Louisiana Legislative Auditor's Office as required by Act 87 of the 2020 Regular Session.

	<b>First Six Month Period Ended 12/31/24</b>	<b>Second Six Month Period Ended 6/30/25</b>
<b>Beginning Balance of Amounts Collected</b>	\$ 1,026,699	\$ 1,070,665
<b>Add: Collections</b>		
Civil Fees	560,089	674,247
<b>Subtotal Collections</b>	<b>\$ 560,089</b>	<b>\$ 674,247</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
<u>Civil Fees-</u>		
<i>Washington Parish Sheriff</i>	\$ 41,902	\$ 47,857
<i>East Baton Rouge Sheriff</i>	2,733	1,943
<i>Tangipohoa Sheriff</i>	1,555	2,777
<i>Jefferson Parish Sheriff</i>	1,002	778
<i>Orleans Parish Sheriff</i>	860	532
<i>Livingston Parish Sheriff</i>	306	382
<i>St. Tammany Parish Sheriff</i>	1,816	3,611
<i>Lafayette Parish Sheriff</i>	129	135
<i>Ascension Parish Sheriff</i>	60	64
<i>Rapides Parish Sheriff</i>	17	10
<i>Lafourche Parish Sheriff</i>	97	271
<i>Calcasieu Parish Sheriff</i>	30	44
<i>St. Bernard Parish Sheriff</i>	152	68
<i>Concordia Parish Sheriff</i>	46	-
<i>Caddo Parish Sheriff</i>	95	
<i>Avoyelles Parish Sheriff</i>	-	
<i>Vermillion Parish Sheriff</i>	15	-
<i>Madison Parish Sheriff</i>	-	108
<i>St. Helena Parish Sheriff</i>	32	62
<i>St. Landry Parish Sheriff</i>	7	44
<i>St John Parish Sheriff</i>	41	60
<i>Point Coupee Parish Sheriff</i>	-	46
<i>Quachita Parish Sheriff</i>	66	133
<i>Bossier Parish Sheriff</i>	50	-
<i>Beauregard Parish Sheriff</i>	108	
<i>Evangeline Parish Sheriff</i>	132	67
<i>Terrebonne Parish Sheriff</i>	77	
<i>Richland Parish Sheriff</i>	53	32
<i>Iberville Parish Sheriff</i>		39
<i>Iberia Parish Sheriff</i>		84

**Washington Parish Clerk of Court**  
**Justice System Funding Schedule**  
**Collecting/Disbursing**  
**June 30, 2025**

This schedule was prescribed by the Louisiana Legislative Auditor's Office as required by Act 87 of the 2020 Regular Session.

	<b>First Six Month Period Ended 12/31/24</b>	<b>Second Six Month Period Ended 6/30/25</b>
<i>St Charles Parish Sheriff</i>		39
<i>Webster Parish Sheriff</i>		65
<i>Franklin Parish Sheriff</i>		48
<i>St Mary Parish Sheriff</i>		44
<i>West Baton Rouge Parish Sheriff</i>		46
<i>Catahoula Parish Sheriff</i>		34
<i>St Martin Parish Sheriff</i>		72
<i>Plaquemines Parish Sheriff</i>		32
<i>Natchitoches Parish Sheriff</i>		32
<i>Louisiana Supreme Court-Insurance</i>	-	5
<i>Louisiana Supreme Court- La Judicial College</i>	307	342
<i>Louisiana State Treasurer- Judges Supp Comp Fund</i>	18,757	21,421
<i>Washington Parish Government- Police Jury</i>	18,041	19,516
<i>Judicial Expense Fund</i>	9,315	10,080
<i>LCRAA</i>	1,008	1,328
<b>Less: Amounts Retained by Collecting Agency</b>		
Washington Parish Clerk of Court, Civil Fees	361,172	413,588
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds to Individuals	27,559	33,420
Other Disbursements to Individuals	28,584	38,587
<b>Subtotal Disbursements/Retainage</b>	<b>\$ 516,121</b>	<b>\$ 597,848</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<b>\$ 1,070,665</b>	<b>\$ 1,147,064</b>

**ROBERT A. NEILSON**  
CERTIFIED PUBLIC ACCOUNTANT, L.L.C.

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

Honorable Johnny D. Crain, Jr.  
Washington Parish Clerk of Court  
Franklinton, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and each fiduciary fund of the Washington Parish Clerk of Court, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Washington Parish Clerk of Court's basic financial statements and have issued my report thereon dated December 18, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Washington Parish 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washington Parish Clerk of Court's internal control. Accordingly, I do not express an opinion on the effectiveness of Washington Parish 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My 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.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Washington Parish Clerk of Court's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying corrective action plan for current year findings as items 2025-1.

## Washington Parish Clerk of Court's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the Washington Parish Clerk of Court's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. The Washington Parish Clerk of Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

## Purpose of This Report

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



Robert A. Neilson, CPA, LLC

Bogalusa, Louisiana

December 18, 2025

**Washington Parish Clerk of Court**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of Auditor's Report Issued		Unmodified
*Material Weakness Identified	<u>Yes</u>	<u>X</u> <u>No</u>
*Significant Deficiency identified that are not considered material weaknesses?	<u>Yes</u>	<u>X</u> <u>No</u>
*Noncompliance material to financial statements noted?	<u>X</u> <u>Yes</u>	<u>No</u>

**Section II - Findings Affecting the Financial Statements**

Compliance

<b>2025-1</b>	<b>Noncompliance with R.S. 13:842- Repeat Finding</b>
Criteria	State Law R.S. 13:842 requires that each suit's unused balance in the Clerk's Advance Deposit Fund be refunded to the person who made the original deposit after five years of inactivity.
Condition	The Clerk of Court has suits that are five years or greater in their system.
Cause	The Clerk of Court lacks the personnel to research suits that have been dormant for five years or more on a consistent basis and perform related account reconciliations.
Effect	The Clerk is not in compliance with state law.
Recommendation	The Clerk of Court should research all inactive suits of five years or greater and refund these deposits to the individual who made the original deposit and perform account reconciliations monthly.
Corrective Action Plan	There is an employee designated to research old cases and issue refunds. However, this is not her only duty as an employee with the Clerk's office, and the Clerk does not have the funds to hire additional personnel to perform tasks related specifically to Advance Deposit.

**Washington Parish Clerk of Court**  
 Summary of Prior Year Findings  
 For the Year Ended June 30, 2025

**Section I - Summary of Auditor's Results**

Financial Statements

Type of Auditor's Report Issued			Unmodified
*Material Weakness Identified	<u>Yes</u>	<u>X</u>	<u>No</u>
*Significant Deficiency identified that are not considered material weaknesses?	<u>Yes</u>	<u>X</u>	<u>No</u>
*Noncompliance material to financial statements noted?	<u>X</u>	<u>Yes</u>	<u>No</u>

**Section II - Findings Affecting the Financial Statements**

Compliance

**2024-1**

**Noncompliance with R.S. 13:842- Repeat Finding**

Criteria	State Law R.S. 13:842 requires that each suit's unused balance in the Clerk's Advance Deposit Fund be refunded to the person who made the original deposit after five years of inactivity.
Condition	The Clerk of Court has suits that are five years or greater in their system.
Cause	The Clerk of Court lacks the personnel to research suits that have been dormant for five years or more on a consistent basis and perform related account reconciliations.
Effect	The Clerk is not in compliance with state law.
Recommendation	The Clerk of Court should research all inactive suits of five years or greater and refund these deposits to the individual who made the original deposit and perform account reconciliations monthly.
Corrective Action Plan	There is an employee designated to research old cases and issue refunds. However, this is not her only duty as an employee with the Clerk's office, and the Clerk does not have the funds to hire additional personnel to perform tasks related specifically to Advance Deposit.

**STATUS**

**Unresolved**

# ROBERT A. NEILSON

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ROBERT A. NEILSON

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE YEAR ENDED JUNE 30, 2025

December 18, 2025

The Honorable Johnny Crain Jr.  
Washington Parish Clerk of Court  
908 Washington St  
Franklinton, LA 70438

I 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 fiscal period July 1, 2024 through June 30, 2025. The Washington Parish Clerk of Court is responsible for those C/C areas identified in the SAUPs.

The Washington 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 fiscal period ending June 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### **1. Bank Reconciliations**

---

A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts<sup>12</sup> (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

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

ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1

- month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
- iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

***Exceptions: The Washington Parish Clerk of Court is failing to consistently research and reconcile checks in the Advance Deposit Fund. There was no documentation indicating that reconciliations for the Registry of Court Fund, Civil Jury Fund, or Advance Deposit Fund underwent supervisory review.***

**Management's Response:** Going forward, the Clerk's office will ensure that the bank reconciliations are being reviewed and initialed.

## **2. Collections (excluding electronic funds transfers)<sup>13</sup>**

- A. Obtain a listing of deposit sites<sup>14</sup> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- B. For each deposit site selected, obtain a listing of collection locations<sup>15</sup> and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
  - i. Employees responsible for cash collections do not share cash drawers/registers;
  - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
  - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
  - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *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 10 deposits and

- i. Observe that receipts are sequentially pre-numbered.<sup>16</sup>
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt<sup>17</sup> at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

***No exceptions.***

### **3. Information Technology Disaster Recovery/Business Continuity**

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.

B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

C. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267<sup>28</sup>. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

**I performed the procedures and discussed results with management.**

I was engaged by Washington 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. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Washington Parish Clerk of Court and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



Robert A. Neilson, CPA, LLC

Bogalusa, LA

December 30, 2025