

CLERK OF COURT OF RAPIDES PARISH
Alexandria, Louisiana

**ANNUAL
FINANCIAL
REPORT**

FOR THE YEAR ENDED JUNE 30, 2019

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2019

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CLERK OF COURT OF RAPIDES PARISH

Alexandria, La.

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

Our discussion and analysis of the Clerk of Court of Rapides Parish 's financial performance provides an overview of the financial activities as of and for the fiscal year ended June 30, 2019. Please read in conjunction with the basic financial statements and the accompanying notes to financial statements.

The Management's Discussion and Analysis is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 issued in June 1999.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. The Statement of Net position and the Statement of Activities (Government-Wide Financial Statements) provide information about the activities as a whole and present a longer-term view of the Clerk of Court's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund (Fund Financial Statements) tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the operations in more detail than the government-wide financial statements by providing information about the most significant funds.

Our auditor has provided assurance in his independent auditor's report that the basic financial statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Annual Report.

Government-Wide Financial Statements

One of the most important questions asked about finances is "Is the Rapides Parish Clerk of Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net position and the Statement of Activities report information of the Clerk of Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the net position and changes in them. You can think of net position—the difference between assets and liabilities as one way to measure the financial health, or financial position. Over time, increases or decreases in net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, to assess the overall health of the Rapides Parish Clerk of Court.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the Clerk of Court as a whole. Some funds are required to be established by State laws.

Most of the basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

Governmental fund information helps you determine the amount of financial resources that can be spent in the near future to finance the Clerk of Court's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds with a reconciliation at the bottom of the fund financial statement.

FINANCIAL HIGHLIGHTS

Our financial statements provide these insights into the results of this year' operations:

- As a result of this year's operations, liabilities exceeded assets by \$ 1,560,460 (net position).
- Total net position are comprised of the following
 - (1) Investment in capital assets of \$418,209 including the cost of office equipment and furniture, net of accumulated depreciation.
 - (2) Unrestricted net position of \$ (1,978,669) is the portion available to maintain the continuing obligations to citizens and creditors at year end.
- The governmental funds reported total ending fund balance of \$5,150,707. Of this amount, \$3,000,707 was unassigned. This compares to the prior year ending fund balance of \$ 4,550,558, resulting in a increase of \$ 600,149 during the current year.
- Total spending for all judicial activities was \$4,228,196 for the year, which was \$ 472,369 Less than the program revenues of \$4,700,565.
- The interest earned on checking accounts and investments in certificates of deposits was \$30,496 for the year. This reflects an increase of \$ 9,866 or 47% from the prior year.

The Statement of Net position and the Statement of Activities reports only one type of activity-governmental activities. All of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

FINANCIAL ANALYSIS AS A WHOLE

The Clerk of Court's net position increased by \$510,637 as a result of this year's operations. The overall financial position increased during the fiscal year ended June 30, 2019. Unrestricted net position (the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements) absorbed most of the increase during the year. The balance in net position represents the accumulated results of all past years' operations. It represents that if the Clerk of Court had to pay off all obligations, including all the non-capital liabilities, there would be a deficit of (\$ 1,560,460).

The Clerk of Court's total revenues for the year in governmental activities were \$4,738,833 (\$4,700,565 in charges for services and \$38,268 in general revenues). The total cost of all judicial programs and services was \$ 4,228,196 with no new programs added this year. The following tables reflect the condensed statements of net position and statement of activities:

Comparative Statement Of Net Position With Comparative Totals (thousands)

	2019	2018
Current and Other Assets	\$ 6,478	\$ 5,193
Capital Assets	418	362
Total assets and Outflows	<u>6,896</u>	<u>5,555</u>
Total Liabilities and Inflows	8,456	7,626
Net Position:		
Capital Assets	418	367
Unrestricted	(1,978)	(2,438)
Total Net Position	<u>\$ (1,560)</u>	<u>\$ (2,071)</u>

Comparative Statement Of Activities With Comparative Totals (thousands)

	2019	2018
Expenses:		
Current Judiciary	\$ 4,228	\$ 3,739
Program Revenue:		
Judiciary	4,701	4,766
General Revenues	38	26
Total Revenues	<u>4,739</u>	<u>4,792</u>
Change in Net Position	511	1,053
Net Position-Beginning Year	<u>(2,071)</u>	<u>(3,124)</u>
Net Position-End Year	<u>\$ (1,560)</u>	<u>\$ (2,071)</u>

FINANCIAL ANALYSIS OF INDIVIDUAL FUNDS

As noted earlier, the Clerk of Court uses funds to control and manage money for particular purposes. Analyzing funds helps you consider whether the Clerk of Court is being accountable for the resources provided but may also give more insight into the overall financial health. The Clerk of Court’s governmental funds reported a combined fund balance of \$5,150,707. This reflects an increase of \$ 600,149 from the prior fiscal year. This increase is primarily the result of the events and programs described within the analysis of the governmental activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Supplemental changes in the authorized budget expense amounts that were not changed and were over budget are as follows:

(1) Vital records -	\$ 9,022
(2) Salaries -	\$ 108,568
(3) LCRRA fees -	\$ 6,035
(4) Other	\$ 16,525

CAPITAL ASSETS

Capital assets, net of accumulated depreciation, for governmental activities as of June 30, 2019 was \$ 418,209. This year there were \$ 97,272 of additions to capital assets. The Clerk of Court adopted a capitalization policy during the year whereby only furniture and equipment over \$ 50 would be capitalized. More detailed information about the capital assets is presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Clerk has limited discretion in setting fees and costs for services provided, the majority of which are regulated by Louisiana Revised Statutes. The office staff and costs have been largely stable for the past several years, and are expected to remain. The Rapides Parish Police Jury absorbs some of the operating expenses by providing office space for the Clerk of Court. The Clerk of Court's general fund balance is expected to increase by the end of fiscal year 2020.

CONTACTING FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the Rapides Parish Clerk of Court's finances and to report the Clerk of Court's accountability for the money it receives. Any additional information can be obtained by contacting Mrs. Robin Hooter, Clerk of Court for Rapides Parish at P.O. Drawer 952, Alexandria, La. 71309 or at (318) 473-8153.

INDEPENDENT AUDITOR'S REPORT

The Honorable Robin Hooter
Clerk of Court of Rapides Parish
Alexandria, Louisiana

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and each major fund and the aggregate remaining fund information of Rapides Parish Clerk of Court, a component unit of the Rapides Parish Police Jury, as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the Clerk's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, I express no such opinion. An audit also involves evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of the Rapides Parish Clerk of Court, as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government 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 by 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.

Other Supplemental Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rapides Parish Clerk of Court's basic financial statements. The required supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated December 12, 2019 on my consideration of the Clerk's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Clerk's internal control over financial reporting and compliance and should be read in conjunction with this report in considering the results of my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated December 12, 2019, on the results of my statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Paul Dauzat
Certified Public Accountant
December 12, 2019

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

GOVERNMENT WIDE

STATEMENT OF NET POSITION

June 30, 2019

	GENERAL FUND
ASSETS	
Cash and Cash Equivalents	\$ 2,394,696
Investments	2,975,000
Accounts Receivable	132,896
Capital Assets (net of accumulated depreciation)	418,209
TOTAL ASSETS	5,920,801
Deferred Outflows of Resources	974,955
LIABILITIES AND NET POSITION	
LIABILITIES	
Accounts Payable	348,091
Accrued Expenses	3,794
Compensated Absences Payable	181,771
Total OPEB Liability	4,289,786
Net Pension Liability	3,467,206
TOTAL LIABILITIES	8,290,648
Deferred Inflows Of Resources	165,568
NET POSITION	
Invested In Capital Assets	418,209
Unrestricted	(1,978,669)
TOTAL NET POSITION	\$ (1,560,460)

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

GOVERNMENT WIDE

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2019

	<u>GENERAL FUND</u>
EXPENSES	
CURRENT-JUDICIARY	
Salaries and Benefits	\$ 2,268,361
Office Expense	270,284
Group Insurance	923,425
General Insurance	33,009
Travel and Continuing Education	9,411
Auto Supplies and Maintenance	7,633
Computer Operations	34,115
Telephone	15,788
Retirement Contributions	195,222
Election Expense	13,518
Battered Families	10,996
UCC Fees	45,817
Vital Records Fees	103,722
LCRAA Portal Fee	52,735
Miscellaneous	202,720
TOTAL CURRENT	<u>4,186,756</u>
Depreciation	41,440
TOTAL EXPENSES	<u>\$ 4,228,196</u>
PROGRAM REVENUES	
Deeds	\$ 2,191,493
Civil Suits and Probates	1,468,906
On Line Fees	173,286
Mortgage Certificates	22,900
Vital Records	186,028
Marriage Licenses	25,438
Certified Copies	136,457
Criminal Fees	103,372
Election Fees	16,804
UCC Fees	143,748
Title 1V State Fees	136,613
Miscellaneous	95,520
TOTAL PROGRAM REVENUES	<u>\$ 4,700,565</u>
NET PROGRAM REVENUES	<u>472,369</u>

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

GOVERNMENT WIDE

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2019

GENERAL REVENUES

Interest Earned	\$ 30,496
Transfers In	7,772
TOTAL GENERAL REVENUES AND TRANSFERS	<u>38,268</u>
 CHANGE IN NET POSITION	 510,637
 NET POSITION-BEGINNING OF YEAR	 <u>(2,071,097)</u>
 NET POSITION-END OF YEAR	 <u><u>\$ (1,560,460)</u></u>

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

GOVERNMENTAL FUND

BALANCE SHEET

June 30, 2019

	GENERAL FUND
ASSETS	
Cash and Cash Equivalents	\$ 2,394,696
Investments	2,975,000
Accounts Receivable	132,896
TOTAL ASSETS	\$ 5,502,592
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts Payable	\$ 348,091
Accrued Expenses	3,794
TOTAL LIABILITIES	351,885
NET POSITION	
Assigned	2,150,000
Unassigned	3,000,707
TOTAL FUND BALANCES	5,150,707
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,502,592

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

RECONCILIATION OF THE BALANCE SHEET-GOVERNMENTAL FUND TO THE STATEMENT OF NET POSITION

June 30, 2019

Total Fund Balance-Governmental Fund (Fund Financial Statement) \$ 5,150,707

Amounts Reported For Governmental Activities In The Statement Of
Net Position (Government-Wide Financial Statements are different
Because:

Capital Assets Used In Governmental Activities Are Not
Financial Resources And Therefore Are Not Reported
In Governmental Funds.

Cost Of Assets	\$ 1,666,739	
Accumulated Depreciation	<u>(1,248,530)</u>	418,209

Deferred Outflows and Inflows Are Not Financial
Resources Or Currently Payable.

Deferred Outflows	974,955	
Deferred Inflows	<u>(165,568)</u>	809,387

Long-Term Liabilities Are Not Due and Payable In
The Current Period And Therefore Are Not
Reported In The Governmental Funds.

Net Pension Liability	(3,467,206)	
Total OPEB Liability	(4,289,786)	
Compensated Absences	<u>\$ (181,771)</u>	<u>(7,938,763)</u>

Total Net Position Of Governmental Activities (Government Wide) \$ (1,560,460)

The accompanying notes are an integral part of this reconciliation

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND

For The Year Ended June 30, 2019

	<u>GENERAL FUND</u>
REVENUES	
Deeds	\$ 2,191,493
Civil Suits and Probates	1,468,906
On Line Fees	173,286
Mortgage Certificates	22,900
Vital Records	186,028
Marriage Licenses	25,438
Certified Copies	136,457
Criminal Fees	103,372
Election Fees	16,804
UCC Fees	143,748
Interest on Investments	30,496
Title IV State Fees	136,613
Miscellaneous	95,520
TOTAL REVENUES	<u>4,731,061</u>
EXPENDITURES	
CURRENT-JUDICIARY	
Salaries and Benefits	2,284,352
Office Expense	270,284
Group Insurance	392,929
General Insurance	33,009
Travel and Continuing Education	9,411
Auto Supplies and Maintenance	7,633
Computer Operations	34,115
Telephone	15,788
Retirement Contributions	564,383
Election Expense	13,518
Battered Families	10,996
UCC Fees	45,817
Vital Records Fees	103,722
LCRAA Portal Fee	52,735
Miscellaneous	202,720
TOTAL CURRENT EXPENDITURES	<u>\$ 4,041,412</u>

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUND

For The Year Ended June 30, 2019

CAPITAL OUTLAYS	<u>\$ 97,272</u>
TOTAL EXPENDITURES	<u>4,138,684</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	592,377
OTHER FINANCING SOURCES	
Operating Transfers In	<u>7,772</u>
TOTAL OTHER FINANCING SOURCES	<u>7,772</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	600,149
FUND BALANCE-BEGINNING OF YEAR	<u>4,550,558</u>
FUND BALANCE-END OF YEAR	<u><u>\$ 5,150,707</u></u>

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2019

Net Change In Fund Balances-Total Governmental Funds (Fund Financial Statements)	\$ 600,149
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Amounts Reported For Governmental Activities In The Statement Of Activities (Government-Wide Financial Statements) are different Because:

Governmental Funds Report Capital Outlays As Expenditures In The Individual Fund. Government Activities Report Depreciation Expense To Allocate The Cost Of Those Capital Assets Over The Estimated Useful Lives:

Capital Outlays	\$ 97,272	
Depreciation Expense	<u>(41,440)</u>	55,832

Some Of The Expenses Reported In The Statement Of Activities Do Not Require The Use Of Current Financial Resources And Therefore, Are Not Reported As Expenditures In Governmental Funds:

Increase In Total OPEB Liability	(530,496)	
Change In Compensated Absences	<u>(15,991)</u>	(546,487)

Net Pension Expense Is Reported In Governmental Funds As Expenditures As They Are Paid However, In The Statement Of Activities, The Net Pension Expense Is Reported According To Estimates Required By GASB 68:

Pension Expense Paid	564,383	
Change In Pension Expense Per GASB 68	<u>\$ (163,240)</u>	<u>401,143</u>

Total Net Position Of Governmental Activities (Government Wide)	<u><u>\$ 510,637</u></u>
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The accompanying notes are an integral part of this reconciliation

CLERK OF COURT OF RAPIDES PARISH
 Alexandria, Louisiana

STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
 June 30, 2019

	<u>CASA FUND</u>	<u>ADVANCE DEPOSIT FUND</u>	<u>REGISTRY OF COURT FUND</u>	<u>TOTAL</u>
ASSETS				
Cash	\$ 19,874	\$ 472,790	\$ 920,089	\$ 1,412,753
Investments	-	950,000	-	950,000
Other Receivables	-	14,519	-	14,519
TOTAL ASSETS	<u>\$ 19,874</u>	<u>\$ 1,437,309</u>	<u>\$ 920,089</u>	<u>\$ 2,377,272</u>
LIABILITIES AND NET POSITION				
LIABILITIES				
Unsettled Deposits	<u>\$ 19,874</u>	<u>\$ 1,437,309</u>	<u>\$ 920,089</u>	<u>\$ 2,377,272</u>
TOTAL LIABILITIES	<u>19,874</u>	<u>1,437,309</u>	<u>920,089</u>	<u>2,377,272</u>
NET POSITION	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 19,874</u>	<u>\$ 1,437,309</u>	<u>\$ 920,089</u>	<u>\$ 2,377,272</u>

The accompanying notes are an integral part of this statement

ALEXANDRIA, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1-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 shall have other duties and powers provided by law. The clerk of court is elected for a term of four years.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the Rapides Parish Clerk of Court have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. 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

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

GASB Statement No. 61 established criteria for determining which component units should be considered part of the Rapides Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

Because the police jury could be provided with specific financial benefit or could be responsible for specific financial burdens the Clerk of Court was determined to be a component unit of the Rapides Parish police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The Clerk of Court uses the funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the Clerk's 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 that may be used to finance future period programs or operations of the Clerk of Court. The fund balances are classified into five possible categories which focus on the constraints of spending. The categories are non spendable, restricted, committed, assigned and unassigned. The following are the Clerk's governmental funds:

General Fund

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

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, and focuses on Net Position and changes in Net Position. The fiduciary fund includes the following:

Agency Funds

The advance deposit, registry of court, judiciary fee and court appointed special advocate fund are used to account for assets held as an agent for individuals, et cetera while the deferred compensation agency fund accounts for employee contributions and earnings that are held by a third party administrator on behalf of certain part-time, seasonal and temporary employees. In accordance with Internal Revenue Code 457, the Rapides Parish Clerk of Court retains title to the assets and acts as agent for the employee fund. All agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations, but use the modified accrual basis of accounting.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements(FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All 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 and uses of current financial resources. The modified accrual basis of accounting is used by the fund financial statements (FFS). 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 collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Recordings, cancellations, court attendance, criminal costs, et cetera, are recorded in the year in which they are earned. Interest earnings on time deposits are recorded when the deposits have matured and the interest is available.

Expenditures

Purchases of various operating supplies are recorded as expenditures in the accounting period they are purchased. Compensated absences are recognized as expenditures when leave is actually taken or the employees (or heirs) are paid for accrued leave upon retirement or death. Salaries are recorded as expenditures when incurred. Principal and interest on general long-term debt are recognized when due.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other Financing Sources (Uses)

capitalized leases 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 Rapides Parish Clerk as a whole. These statements include all the financial activities of the Rapides Parish Clerk. Information contained in these statements reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and inflows of resources resulting from exchange or exchange like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from general revenues.

E. Budgetary Practice

The proposed budget for the 2019 fiscal year was made available for public inspection at the Clerk's office on June 15, 2018. The public hearing, which was for the purpose of adopting the budget was held at the Clerk's office on June 30, 2018. The Clerk of Court follows these procedures in establishing the budgetary data reflected in the financial statements:

- 1 Formal budgetary integration is employed as a management control device for the Clerk's General fund. The budget is adopted on a modified accrual basis of accounting.
- 2 The Clerk of Court approves all budget line items.
- 3 Unused appropriations for all annual budgetary funds lapse at the end of the year.
- 4 The budget amounts shown in the financial statement are final authorized amounts as revised during the year.

F. Cash and Cash Equivalents

In the governmental fund and agency funds, cash and cash equivalents include amounts in all demand deposits, interest bearing demand deposits and time deposits with original maturities of three months or less from the date of acquisition.

G. Investments

If the cash deposits have original maturities greater than 90 days, they are classified as investments. Investments are stated at cost or amortized cost, except for investments in the Deferred Compensation Agency Fund which are reported at market value.

H. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$50 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, other than land, are depreciated using the straight-line method over the following useful lives:

Furniture & Equipment	3-30 years
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I. Compensated Absences

The Clerk of Court has the following policy related to annual or sick leave: Twenty four days annual/sick leave are accrued per year to all full time employees. Sick or annual leave shall be credited to permanent full time employees at the following rates:

1. Less than one (1) full year of service equals two (2) full days for each calendar month of continuous service.
2. More than one (1) full year of service equals two (2) full days for each calendar month of continuous service or twenty four (24) days per calendar year.

Unused sick leave earned by an employee shall be carried forward to succeeding calendar years, but not to exceed sixty (60) days.

The Clerk's recognition and measurement criteria for compensated absences follows: GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the Government-Wide Financial Statements. The current portion of the liability for compensated absences should be reported in the fund financial statements. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The non-current portion of the liability is not reported in the fund financial statements.

J. Restricted Net Position

For government-wide Statement of Net Position, Net Position are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

K. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. Currently, the clerk has funds which are unassigned and funds which are assigned. The assigned funds represents balances that are constrained by the clerk's intent to be used for converting documents to digital media and technology upgrades, but are not restricted or committed. R.S. 13:785 requires that at the expiration of her term of office, the Clerk of Court must pay the parish treasurer the portion of the General Fund's fund balance that exceeds one-half of the revenues of the Clerk's last year of her term of office. At June 30, 2019, there was no amount due the parish treasurer.

L. Use of Estimates

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

NOTE 2-CASH

At June 30, 2019, the Clerk of Court has cash and cash equivalents (book balances) totaling \$ 3,807,449, as follows:

	General Fund	Agency Funds
Cash on Hand	\$ 500	\$ -
Demand Deposits Including Interest bearing demand deposits	2,394,196	1,412,753
Time Deposits	-	-
Total	<u>\$ 2,394,696</u>	<u>\$ 1,412,753</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by the 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 in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2019, the Clerk has \$ 3,979,917 in deposits (collected bank balances). These deposits are secured from risk by \$500,000 in FDIC insurance (GASB Category 1) and \$ 3,479,917 of pledged securities held by the custodial bank in the name of the Clerk (GASB Category 2).

Custodial Credit Risk: For deposits, custodial credit risk is the risk that in event of the bank failure, the clerk's funds aren't returned. At year end the Clerk's deposits were entirely covered by FDIC insurance or by collateral held by the Clerk or its agent in the Clerk's name.

Under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand. (This disclosure should acknowledge any violations of state law relating to adequate pledged securities.)

NOTE 3- INVESTMENTS

Investments are stated at cost in the advanced deposit fund and the Clerk's salary fund. While the investments in the deferred compensation fund are stated at fair market value. Investments at June 30, 2019, are as follows:

<u>Fund</u>	<u>Location</u>	<u>Investment</u>	<u>Cost</u>	<u>Value</u>
Advance Deposit	Red River Bank	C.D.	\$ 150,000	\$ 150,000
Advance Deposit	Union Bank	C.D.	800,000	800,000
Clerk Salary	Southern Heritage	C.D.	500,000	500,000
Clerk Salary	Red River Bank	C.D.	800,000	800,000
Clerk Salary	Union Bank	C.D.	475,000	475,000
Clerk Salary	Evangeline Bank	C.D.	\$ 1,200,000	\$ 1,200,000

The investments consisted of certificates of deposits with original maturities of more than (90) days. At year end, the Clerk's total investment balance in certificates of deposit was \$3,925,000. Of the bank balance, \$1,000,000 was covered by federal depository insurance, \$2,925,000 was covered by pledged securities of financial institutions which comply with the requirements of Louisiana statutes and no amounts were uninsured or uncollateralized.

The Clerk's investments which are subject to categorization are the certificates of deposit. They are categorized to give an indication on the level of risk assumed by the Clerk's office at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Clerk or its agent in the Clerk's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Clerk's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Clerk's name.

At year end, all investments and cash balances of the Clerk's office were Category 1 funds.

NOTE 4- ACCOUNTS RECEIVABLES

The receivables of \$ 147,415 at June 30, 2019, are as follows:

	General Fund	Agency Fund
Due from State of Louisiana		
Title IV Fees	\$57,981	\$ -
Local Fees & Charges	73,976	-
Other	939	14,519
Total	<u>\$132,896</u>	<u>\$14,519</u>

NOTE 5- BAD DEBTS

Uncollectible amounts due for customer receivables are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the collectability of the particular receivable.

NOTE-6 INTERFUND TRANSFERS

	Transfer From Fund Advance deposit Fund
Transfer to Fund	
General fund	<u>\$7,772</u>
Total	<u>\$7,772</u>

NOTE-7 CAPITAL ASSETS

A summary of property and equipment and accumulated depreciation at June 30, 2019 follows:

Property and Equipment				
	Balance <u>7/01/18</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/19</u>
Furniture & equipment	\$1,569,467	\$ 97,272	\$ -	\$ 1,666,739

Accumulated Depreciation				
	Balance <u>7/01/18</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>6/30/19</u>
Furniture & equipment	\$1,207,090	\$ 41,440	\$ -	\$1,248,530

NOTE 8-CHANGES IN LONG TERM OBLIGATIONS

	Compensated Absences	Net Pension Liability	Net OPEB Obligations	Total
Balance at 7/01/18	\$ 197,762	\$ 3,144,585	\$ 3,759,290	\$ 7,101,637
Additions		322,621	628,541	951,162
Deductions	(15,991)	-	(98,045)	(114,036)
Balance at 6/30/19	<u>\$ 181,771</u>	<u>\$ 3,467,206</u>	<u>\$ 4,289,786</u>	<u>\$ 7,938,763</u>

NOTE 9- PENSION PLAN

Substantially all employees of the Rapides Parish Clerk of Court are members of the Louisiana Clerks of court Retirement and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and received the benefit accrued to their date of

termination. The System also provides death and disability benefits. Benefits are established and amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 11745 Bricksome Ave., Suite B1, Baton Rouge, Louisiana 70816, or by calling (504) 293-1162.

Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Rapides Parish clerk of Court is required to contribute at an actuarially 19.0 percent of annual covered payroll. The Clerk has elected as of June 30, 2002 to pay the employee & employer's share. Contributions to the system also include one fourth of one percent (one-half of the one percent for Orleans Parish) of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Rapides Parish Clerk of Court are established by 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 Rapides Parish Clerk of Court's contributions to the system for the years ending June 30, 2019, 2018, and 2017, were \$564,383, \$516,796, , and \$496,975, respectively, equal to the required contributions for each year.

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

At June 30, 2019, the Clerk reported a liability of \$3,467,206 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks, actuarially determined. At June 30, 2018, the Clerk's proportion was 2.08 percent.

For the year ended June 30, 2019, the Clerk recognized pension expense of \$ 195,222. At June 30, 2019, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 34,252
Changes of assumptions	-
Net difference between projected and actual earnings on pension plan investments	-

Changes in proportion and differences between Clerk contributions and proportionate share of contributions	64,700
The Clerk's Office contributions subsequent to the measurement date	-
Total	<u>\$ 98,952</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be amortized and recognized in pension expense as follows:

Year ended June 30:	
2019	\$ 228,106
2020	\$ 143,349
2021	\$ (17,046)
2022	\$ 89,037
Thereafter	\$ -

Actuarial Methods & Assumptions. The total pension liability at June 30, 2019 was determined using the following actuarial assumptions and methods:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense, including inflation
Projected Salary Increases	5.00%
Inflation Rate	2.50%
Mortality Rates	RP-2000 Employee table (set back 4 years for males and 3 year for females)/ RP-2000 Disabled Lives Mortality table (set back 5 years for males and 3 years for females)/ RP-2000 Healthy Annuitant table (set forward 1 year for males) and projected to 2030 using scale AA for males and females.
Expected Remaining Service Lives	2018-5 years 2017-5 years 2016-5 years 2015-5 years 2014-5years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2018 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2009 through June 30, 2014, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

The morality 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, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This morality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on the morality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational morality 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 7.10%, for the year ended June 30, 2018. 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, 2018, is summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income:		
Core fixed income	5.00%	1.75%
Core plus fixed income	15.00%	2.00%
Domestic Equity:		
Large cap domestic equity	21.00%	4.50%
Non-large cap domestic equity	7.00%	4.75%
International Equity:		
Large cap international equity	14.00%	4.75%
Small cap international equity	6.50%	4.50%
Emerging markets	6.50 %	6.25%
Real Estate	10.00%	4.00%
Master Limited Partnerships	5.00%	6.00%
Hedge Funds	10.00%	3.50%

Discount rate. The discount rate used to measure the total pension liability was 6.75%. 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 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 6.75%, as well as what the employers' net position liability would be if it were calculated using a discount rate that is one percentage point lower 5.75% or one percentage point higher 7.75% than the current rate.

	Changes in Discount Rate		
	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability	\$ 254,281,665	\$ 166,330,051	\$ 93,425,904

Change in Net Pension Liability:

The change in net pension liability for the year ended June 30, 2018, were recognized in the current reporting period except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflows of resources and pension benefit as of June 30, 2018 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ 1,369,822	\$ -	\$ 273,964	\$ 1,095,858	\$ -
2017	\$ 3,165,856	\$ -	\$ 791,464	\$ 2,374,392	\$ -
2016	\$ 1,415,947	\$ -	\$ 471,982	\$ 943,965	\$ -
2015	\$ -	\$ 3,286,276	\$ (1,643,138)	\$ -	\$ 1,643,138
2014	\$ -	\$ 683,729	\$ (683,729)	\$ -	\$ -
Totals				\$ 4,414,215	\$ 1,643,138

Differences between Projected and Actual Investment Earnings:

The differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five year period. The difference between projected and actual investment earnings resulted in a net deferred inflow of resources and pension benefit as of June 30, 2018 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflow Balance
2018	\$ 226,356	\$ -	\$ 45,271	\$ 181,085	\$ -	\$ 181,085
2017	\$ -	\$ 24,614,459	\$ (6,153,615)	\$ -	\$ 18,460,844	\$(18,460,844)
2016	\$ 25,114,862	\$ -	\$ 8,371,621	\$ 16,743,241	\$ -	\$ 16,743,241
2015	\$ 9,422,935	\$ -	\$ 4,711,467	\$ 4,711,468	\$ -	\$ 4,711,468
2014	\$ -	\$ 7,851,358	\$ (7,851,358)	\$ -	\$ -	\$ -
			Totals	\$21,635,794	\$18,460,844	\$ 3,174,950

Change of Assumption:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and pension expenses as of June 30, 2018 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ 19,342,376	\$ -	\$ 3,869,475	\$ 15,477,901	\$ -
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 3,606,496	\$ -	\$ 1,803,247	\$ 1,803,249	\$ -
2014	\$ 2,991,922	\$ -	\$ 2,991,922	\$ -	\$ -
			Totals	\$ 17,281,150	\$ -

NOTE 10- DEFERRED COMPENSATION PLAN

Certain employees of the Rapides Parish Clerk Court participate in the Louisiana Public Employees Deferred Compensation Plan adopted under the provisions of the Internal Revenue Code Section 457. Completed disclosures relating to the Plan are included in the separately issued audit report for the Plan, available from the Louisiana Legislative Auditor, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397.

NOTE 11-OPERATING LEASES

The Rapides Parish Clerk of Court has lease commitments for (9) copiers as of June 30, 2019. The Clerk also leases a vehicle. The cost for the leases for the year ended June 30, 2019 was \$44,022. The future minimum lease payments for these leases are as follows:

Year Ending June 30	Equipment	Copiers	Vehicles	Total
2020	4,572	31,798	8,503	44,873
2021	3,055	18,804	8,049	29,908
2022	453	2,000	2,012	4,465
	<u>\$ 8,080</u>	<u>\$ 52,602</u>	<u>\$ 18,564</u>	<u>\$ 79,246</u>

NOTE 12- LITIGATION AND CLAIMS

There were no outstanding claims or litigation at year end. Also, no amounts are outstanding and due for attorney fees.

NOTE 13- ACT 211 OF THE LEGISLATURE OF LOUISIANA

The Clerk of Court of Rapides Parish was authorized by Act 211 to establish a pilot program to provide for a schedule of flat filing fees in the Ninth Judicial District court effective January 1, 1992. The Clerk, at her option, decided not to implement this program at that time. Therefore, there is no separate fund to be audited and/or accounted for in the financial statements at June 30, 2018.

NOTE 14- EXPENDITURES PAID BY THE POLICE JURY

Certain operating expenditures such as the maintenance and operation costs of the office are paid by the Rapides Parish Police Jury and are not included in the accompanying financial statements. The expenditures paid by the police jury is indeterminate and not included in the accompanying financial statements.

NOTE 15- POST EMPLOYMENT HEALTH CARE BENEFITS

The Rapides Parish Clerk of Court has been paying all the health care insurance costs of its retirees. Prior to July 1, 2009, the costs were recorded on a pay as you go basis. During the year ended June 30, 2009, the clerk adopted the required accounting standard (GASB-75). GASB 75 requires public employees to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for financial statement of the employer. The GASB 75 statement also allows a measurement date no earlier than one year and one day prior to the fiscal year end reporting date. I have used an actuarial valuation date of January 1, 2019 and a measurement date of June 30, 2019 which coincides with the reporting date.

Plan Description

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

Benefits Provided

The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 100% of retiree and 0% of dependent pre-medicare health, Medicare supplement, vision, and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

Employees Covered By Benefit Terms

At January 1, 2018, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving payments	-
Active employees	42
Total	<u>53</u>

Total OPEB Liability

The Clerk's total OPEB liability of \$ 4,289,786 was measured as of June 30, 2019 and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions And Other Inputs

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation:	2.40%
Salary increases, including inflation:	3.00%
Discount rate:	3.13%
Health care cost trend rates: Medical	
Initially 7.5%, decreasing .25% per year to an ultimate rate of 5.0%.	

Medicare Supplement:

4.76% in first year, then 6.75%, decreasing .25% per year to an ultimate rate of 5.00%

Dental:

.69% for 2019, 3.25% for 2020, decreasing .25% per year to an ultimate rate of 3.00% for 2021 and later years

Vision:

9.98% for 2019, then 3.00% per year

Retirees' share of benefit-related cost:

Medical:	0% for retirees and 100% for dependents
Medicare supplement:	0% for retirees and 100% for dependents
Dental:	0% for retirees and 100% for dependents
Vision:	0% for retirees and 100% for dependents
Basic Life insurance:	0%

The discount rate was based on the 6/30/2019 Fidelity General Obligation AA 20-year yield.

Mortality rates for active employees were based on the PUBG.H-2010 Employee Mortality Table with Projection Scale MP-2018 for males or females, as appropriate.

Mortality rates for retirees were based on the PUBG.H-2010 Health Annuitant Mortality Table, with projection Scale MP-2018 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

	Total OPEB Liability
Balance at 6/30/2018	<u>\$ 3,759,291</u>
Changes for the year:	
Service Cost	106,584
Interest	119,467
Differences between expected and actual experience	(74,017)
Changes in assumptions/inputs	476,506
Changes in benefit terms	-
Benefit payments	(98,045)
Administrative expense	-
Net changes	<u>530,495</u>
Balance at 6/30/2019	<u>\$ 4,289,786</u>

Sensitivity Of The Total OPEB Liability To Changes In The Discount Rate

The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.31 percent) or 1 percentage point higher (4.31 percent) than the current discount rate:

	<u>1% Decrease</u> (2.31%)	<u>Discount Rate</u> (3.31%)	<u>1% Increase</u> (4.31%)
Total OPEB Liability	\$ 5,113,207	\$ 4,289,786	\$ 3,614,261

Sensitivity Of The Total OPEB Liability To Changes In Healthcare Cost Trend Rates

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

	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,628,512	\$ 4,289,786	\$ 5,156,353

OPEB Expense And Deferred Outflows Of Resources and Deferred Inflows Of Resources Related To OPEB

For the year ended June 30, 2019, the Clerk recognized an OPEB expense of \$ 266,712. At June 30, 2019, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience	\$ 3,701	\$ 66,616
Changes of assumptions or other inputs	428,856	-
Total	<u>\$ 432,557</u>	<u>\$ 66,616</u>

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

Year Ended June 30:	
2020	\$ 40,660
2021	40,660
2022	40,660
2023	40,660
2024	40,660
Thereafter	\$ 162,640

NOTE 16-SUBSEQUENT EVENTS

Management has evaluated subsequent events as of December 12, 2019, which is the date the financial statements were available to be issued. There were no events that required disclosure.

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL-GENERAL FUND Year Ended June 30, 2019

	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES				
Deeds	\$ 2,204,569	\$ 2,252,069	\$ 2,191,493	\$ (60,576)
Civil Suits and Probates	1,482,735	1,514,935	1,468,906	(46,029)
Cancellations	199,965	181,365	173,286	(8,079)
Mortgage Certificates	24,900	23,100	22,900	(200)
Vital Records	184,150	187,635	186,028	(1,607)
Marriage Licenses	24,250	25,740	25,438	(302)
Certified Copies	150,500	136,100	136,457	357
Criminal Fees	113,052	101,252	103,372	2,120
Election Fees	1,800	14,600	16,804	2,204
UCC Fees	158,420	146,320	143,748	(2,572)
Interest on Investments	26,100	37,800	30,496	(7,304)
Title 1V State Fees	96,000	97,800	136,613	38,813
Miscellaneous	54,400	96,100	95,520	(580)
TOTAL REVENUES	<u>4,720,841</u>	<u>4,814,816</u>	<u>4,731,061</u>	<u>(83,755)</u>
EXPENDITURES				
CURRENT-JUDICIARY				
Salaries and Benefits	2,183,645	2,175,784	2,284,352	(108,568)
Office Expense	200,943	269,593	270,284	(691)
Group Insurance	396,029	393,229	392,929	300
General Insurance	35,330	36,730	33,009	3,721
Travel and Continuing Education	11,576	9,525	9,411	114
Auto Supplies and Maintenance	7,800	7,025	7,633	(608)
Computer Operations	42,013	34,813	34,115	698
Telephone	14,960	16,060	15,788	272
Retirement Contributions	515,318	563,018	564,383	(1,365)
Election Expense	1,680	13,580	13,518	62
Battered Families	9,300	9,800	10,996	(1,196)
UCC Fees	45,100	40,100	45,817	(5,717)
Vital Records Fees	95,700	94,700	103,722	(9,022)
LCRAA Portal Fee	47,700	46,700	52,735	(6,035)
Miscellaneous	178,650	190,605	202,720	(12,115)
TOTAL CURRENT EXPENDITURES	<u>\$ 3,785,744</u>	<u>\$ 3,901,262</u>	<u>\$ 4,041,412</u>	<u>\$ (140,150)</u>

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL-GENERAL FUND Year Ended June 30, 2019

CAPITAL OUTLAYS	<u>\$ 178,335</u>	<u>\$ 104,235</u>	<u>\$ 97,272</u>	<u>\$ 6,963</u>
TOTAL EXPENDITURES	<u>3,964,079</u>	<u>4,005,497</u>	<u>4,138,684</u>	<u>\$ (133,187)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	756,762	809,319	592,377	(216,942)
OTHER FINANCING SOURCES				
Operating Transfers In	<u>-</u>	<u>-</u>	<u>7,772</u>	<u>7,772</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>7,772</u>	<u>7,772</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	756,762	809,319	600,149	(209,170)
FUND BALANCE-BEGINNING YEAR	<u>4,550,558</u>	<u>4,550,558</u>	<u>4,550,558</u>	<u>-</u>
FUND BALANCE-END OF YEAR	<u><u>\$ 5,307,320</u></u>	<u><u>\$ 5,359,877</u></u>	<u><u>\$ 5,150,707</u></u>	<u><u>\$ (209,170)</u></u>

The accompanying notes are an integral part of this financial statement

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

SCHEDULE OF FUNDING PROGRESS

<u>Actuarial Valuation Date</u>	<u>Actuarial Value Of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL As A Percentage Of Covered Payroll [(b-a)/c]</u>
6/30/2009	\$ -	\$ 2,775,009	\$ 2,775,009	0.00%	\$ 1,802,846	153.90%
6/30/2012	\$ -	\$ 2,789,356	\$ 2,789,356	0.00%	\$ 2,037,158	136.90%
6/30/2015	\$ -	\$ 2,486,707	\$ 2,486,707	0.00%	\$ 1,838,972	135.20%
6/30/2018	\$ -	\$ 3,467,206	\$ 3,467,206	0.00%	\$ 1,979,083	175.19%

The accompanying notes are an integral part of this schedule

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

SCHEDULE OF CLERK'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Louisiana Clerk's of Court Retirement and Relief Fund

June 30, 2019

Clerk's Proportion Of The Net Pension Liability (Asset)	2.08%
Clerk's Proportionate Share Of The Net Pension Liability (Asset)	\$ 3,467,206
Clerk's Covered -Employee Payroll	\$ 1,948,707
Clerk's Proportionate Share Of The Net Pension Liability (Asset) as a Percentage Of It's Covered-Employee Payroll	177.92%
Plan Fiduciary Net Position as a Percentage Of the Total Pension Liability	79.07%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, governments present information for those years for which information is available.

See Independent Auditor's Report

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

SCHEDULE OF CLERK'S CONTRIBUTIONS

LOUISIANA CLERKS' OF COURT RETIREMENT AND RELIEF FUND

Contractually Required Contribution	\$	564,383
Contributions In Relation To The Contractually Required Contribution	\$	564,383
Contribution Deficiency (Excess)	\$	-
Clerk's Covered Employee Payroll	\$	1,948,707
Contributions As A Percentage Of Covered Employee Payroll		28.96%

This Schedule Is Presented To Illustrate The Requirement To Show Information For 10 Years. However, Until A Full 10 Year Trend Is Compiled, Governments Present Information For Those Years For Which Information Is Available.

CLERK OF COURT OF RAPIDES PARISH

Alexandria, Louisiana

Schedule of Changes in the Clerks total OPEB Liability and Related Ratios

	<u>2019</u>
Total OPEB Liability	
Service Cost	\$ 106,584
Interest	119,467
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(74,017)
Changes in Assumptions or Other Inputs	476,506
Benefit Payments	<u>(98,045)</u>
Net Change In Total OPEB Liability	530,495
Total OPEB Liability-beginning	<u>3,759,291</u>
Total OPEB Liability-end	<u>\$ 4,289,786</u>
Covered Employee Payroll	\$ 2,192,460
Total OPEB Liability as a percentage of covered employee payroll	195.66%

Notes to Schedule:

Changes of Benefit Terms: None

Changes of Assumptions: Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following is the discount rate used in each period.

2018	3.62%
2019	3.13%

Mortality Rates:

2018	RPH-2014, Employee Health Annuity, Generational with MP-2018
2019	PYBG.H-2010 Employee and Health Annuitant, Generational with MP-2018

**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 Robin Hooter
Clerk Of Court Of Rapides Parish
Alexandria, Louisiana

I have audited the financial statements of the Clerk of Court of Rapides Parish as of and for the year ended June 30, 2019, and the related notes to the financial statements and have issued my report thereon dated December 12, 2019. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Clerk of Court of Rapides Parish's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk of Court of Rapides Parish's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Clerk of Court of Rapides Parish's internal control over financial reporting.

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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Clerk of Court of Rapides Parish's financial statements are free of 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 determination of financial statement amounts. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, board of directors, others within the entity, and government entities and is not intended to be and should not be used by anyone other than these specified parties.

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.



Paul Dauzat
Certified Public Accountant
December 12, 2019

CLERK OF COURT OF RAPIDES PARISH
SCHEDULE OF AUDIT FINDINGS
For The Year Ended June 30, 2019

I have audited the financial statements of Clerk of Court of Rapides Parish as of and for the year ended June 30, 2019, and have issued my report thereon dated December 12, 2019. I conducted my audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2019 resulted in an unmodified opinion.

Section 1-Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance:

Non Compliance Material to Financial Statements Yes No

Section 11-Financial Statement Findings

There were no financial statement findings.

CLERK OF COURT OF RAPIDES PARISH
SCHEDULE OF PRIOR YEAR FINDINGS
For The Year Ended June 30, 2019

Section 1-Internal Control and Compliance Material to the Financial Statements

There were no internal control or compliance findings for the year ended June 30, 2018.

**RAPIDES PARISH CLERK OF COURT
Alexandria, Louisiana**

**SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEADS OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2019**

AGENCY HEAD NAME: ROBIN HOOTER
POSITION: CLERK OF COURT

BASE SALARY (R.S. 13:782 (A))	\$	114,646
SALARY 7% (R.S. 13:782 J(2)B	\$	8,025
CLERK SUPPLEMENTAL COMPENSATION (R.S. 13:761)	\$	24,600
EXPENSE ALLOWANCE (R.S. 13:782 (H)	\$	14,727
BENEFITS- CUSTODIAN OF VOTING MACHINES	\$	2,400
BENEFITS - HEALTH INSURANCE	\$	8,404
DEFERRED COMPENSATION (contributions made by the agency)	\$	-
BENEFITS LIFE INS	\$	-
BENEFITS LONG TERM CARE/DISAB INS	\$	-
BENEFITS RETIREMENT	\$	44,145
CAR ALLOWANCE	\$	7,396
VEHICLE INSURANCE	\$	1,447
CELL PHONE	\$	-
DUES	\$	-
VEHICLE RENTAL	\$	-
PER DIEM	\$	-
REIMBURSEMENTS	\$	-
TRAVEL	\$	233
REGISTRATION FEES	\$	1,295
HOTEL	\$	2,188
HOUSING	\$	-
TRAVEL ADVANCES	\$	-

See Independent Auditor's Report

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To: Robin Hooter, Clerk of Court
Rapides Parish Clerk of Court

I have performed the procedures enumerated below, which were agreed to by Rapides Parish Clerk of Court and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the period July 1, 2018 through June 30, 2019. The Entity's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated results are presented in the accompanying Schedule of Procedures, Results and Managements' response where applicable.

I was not engaged to and did not conduct an examination or review, 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.

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



Paul Dausat, CPA
Alexandria, Louisiana
December 12, 2019

**RAPIDES PARISH CLERK OF COURT
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE
For The Year Ended June 30, 2019**

WRITTEN POLICIES AND PROCEDURES

Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions:</p> <ul style="list-style-type: none"> * Budgeting * Purchasing * Disbursements * Receipts * Payroll/Personnel * Contracting * Credit Cards * Travel and expense reimbursements * Ethics * Debt * Disater Recover/ Buisness Continuity 	<p>Reviewed the entity's written policies and procedures and ascertained that they addressed the following:</p> <p style="text-align: center;">yes yes yes yes yes yes yes yes yes n/a yes</p>	

**RAPIDES PARISH CLERK OF COURT
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANagements' RESPONSE
For The Year Ended June 30, 2019**

Disbursements-General		
Agreed-Upon Procedure	Results	Managements' Response
<p>Obtain a listing of entity disbursements from management.</p> <p>Using the disbursements population from above, randomly select 25 disbursements excluding credit card/debit card/fuel card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screen logs for each transaction and report whether the supporting documentation for each transaction demonstrated that:</p> <p style="padding-left: 40px;">a) Purchases were initiating using requisition/ purchase order system.</p> <p style="padding-left: 40px;">b) Purchase orders were approved by a person who did not initiate the purchase.</p> <p style="padding-left: 40px;">c) Payments for purchases were not processed without:</p> <p style="padding-left: 80px;">* An approved requisition and/or purchase order</p> <p style="padding-left: 80px;">* A receiving report showing receipt of goods purchased.</p> <p style="padding-left: 80px;">* An approved invoice.</p> <p>Using entity documentation report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursements system.</p>	<p>Obtained list of disbursements from disbursements journal.</p> <p>Selected 40 disbursements.</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes-supply request form</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">yes</p> <p style="text-align: center;">no</p>	<p style="text-align: center;">Limited Staff</p>

**RAPIDES PARISH CLERK OF COURT
STATEWIDE AGREED-UPON PROCEDURES
SCHEDULE OF PROCEDURES, RESULTS AND MANAGERMENTS' RESPONSE
For The Year Ended June 30, 2019**

Disbursements-General		
Agreed-Upon Procedure	Results	Managements' Response
<p>Using entity documentation report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.</p> <p>Inquire of management and observe whether the supply of unused checks or blank check stock is maintained in a locked location, with access restricted to those persons that do not have signatory authority.</p> <p>If a signature stamp or signature machine is used, inquire of the signer whether his or her signature and any signed checks are maintained under his or her control or is used only with the knowledge and consent of the signer.</p>	<p style="text-align: center;">yes</p> <p style="text-align: center;">no</p> <p>Unsued checks are maintained in a locked location. The Clerk has access to the checks.</p> <p style="text-align: center;">Signature stamp is not used</p>	<p>The Clerk has access to checks for emergency purposes</p>