

R E P O R T

LOUISIANA CLERKS OF COURT ASSOCIATION

JUNE 30, 2019



# Duplantier Hrapmann Hogan & Maher, LLP

September 19, 2019

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Board of Directors  
Louisiana Clerks of Court Association  
Baton Rouge, LA 70809

Management is responsible for the accompanying statement of revenues collected and expenses paid – cash basis related to the Federal Supreme Court grants passed through the Louisiana Supreme Court Office of the Judicial Administrator for the year ended June 30, 2019, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the statement of revenues collected or expenses paid – cash basis nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance about the statement of revenues collected and expenses paid – cash basis.

The schedule of revenues collected and expenses paid was prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The accompanying supplementary information contained in the schedule of compensation, benefits and other payments to the agency head is presented for additional analysis as required by the Louisiana Revised Statute R.S. 24:513A. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

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Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included with the statement of revenues collected and expenses paid, they might influence the user's conclusions about the activity related to the Supreme Court grants. Accordingly, the statement of revenues collected and expenses paid is not designed for those who are not informed about such matters.

*Duplantier, Sharpner, Hogan and Parker, LLP*

New Orleans, Louisiana

LOUISIANA CLERKS OF COURT ASSOCIATION  
STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID - CASH BASIS  
SUPREME COURT GRANTS  
FOR THE YEAR ENDED JUNE 30, 2019  
(Unaudited)

REVENUE	<u>\$ 93,171</u>
EXPENSES:	
Salaries	41,880
Payroll taxes	3,204
Travel	71
Total expenses	<u>45,155</u>
EXCESS REVENUE OVER EXPENSES	<u><u>\$ 48,016</u></u>

LOUISIANA CLERKS OF COURT ASSOCIATION  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD  
SUPREME COURT GRANTS  
FOR THE YEAR ENDED JUNE 30, 2019  
(Unaudited)

Executive Director: Debbie Hudnall

No payments were made