



**RAPIDES PARISH CLERK OF COURT
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025**



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INDEPENDENT AUDITORS' REPORT

To the Honorable Ms. Karan Corley
Rapides Parish Clerk of Court
Alexandria, LA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINIONS

We have audited the accompanying financial statements of the governmental activities, major funds, and the aggregate remaining fund information of the Rapides Parish Clerk of Court (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 Clerk's primary government as listed in the Table of Contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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 Rapides 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.



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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rapides 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Rapides Parish Clerk of Court's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balances (Budget and Actual)
- Schedule of Changes in Net OPEB Liability
- Schedule of Net Pension Liability Data
- Schedule of Employer Contributions

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about

Rapides Parish Clerk of Court

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the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk of Court's basic financial statements. The other supplemental information listed below is presented for purposes of additional analysis and are not a required part of the basic financial statements.

- Combining Statement of Fiduciary Net Position
- Combining Statement of Changes in Fiduciary Net Position
- Schedule of Agency Head Compensation
- Justice System Funding Schedule – Collecting/Disbursing Entity

The other supplemental 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2025, on our consideration of the Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 of Court's internal control over financial reporting and compliance.



Rozier, McKay, & Willis
Certified Public Accountants

November 3, 2025
Alexandria, Louisiana

Rapides Parish Clerk of Court

Management's Discussion and Analysis

June 30, 2025

This section of the Rapides Parish Clerk of Court's annual financial report presents our discussion and analysis of the Clerk's financial performance during the fiscal year ended June 30, 2025.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Clerk's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT –WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the Clerk as a whole using accounting methods similar to those used by private-sector companies. All revenues and expenses are reported regardless of when cash is received or paid.

The government-wide financial statements are comprised of governmental activities, which account for expenses incurred in connection with providing basic services as the ex-officio notary public, the recorder of conveyances, mortgages, and filing of civil and criminal cases, among other duties. The governmental activities are financed by license and permit fees, and other fees for services provided.

FUND FINANCIAL STATEMENTS

Fund financial statements provide detailed information regarding the Clerk's most significant activities and are not intended to provide information for the Clerk as a whole. Funds are accounting devices that are used to account for specific sources of funds. The Clerk has two types of funds that are described as follows:

- **Governmental Funds** – These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental funds use a modified accrual basis of accounting that provides a short-term view of the Clerk's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.
- **Fiduciary Funds** – The fiduciary funds; the Advance Deposit Fund, the Registry of Court Fund, and the CASA Fund account for assets held by the Clerk as an agent for litigants. These funds are custodial in nature and are used to account for resources held on behalf of various beneficial interests.

FINANCIAL ANALYSIS OF THE CLERK AS A WHOLE

NET POSITION

A condensed version of the government-wide Statement of Net Position is presented as follows:

Rapides Parish Clerk of Court

Management's Discussion and Analysis June 30, 2025

	<u>June 30, 2025</u> <u>Governmental</u> <u>Activities</u>	<u>June 30, 2024</u> <u>Governmental</u> <u>Activities</u>
Assets:		
Current and Other Assets	\$ 9,000,606	\$ 8,307,737
Capital Assets	359,379	406,598
Total Assets	<u>9,359,985</u>	<u>8,714,335</u>
Deferred Outflows	<u>1,232,465</u>	<u>1,916,551</u>
Liabilities:		
Current Liabilities	443,774	437,336
Long-term Liabilities	<u>6,678,133</u>	<u>7,687,332</u>
Total Liabilities	<u>7,121,907</u>	<u>8,124,668</u>
Deferred Inflows	<u>1,918,401</u>	<u>1,765,359</u>
Net Position:		
Invested in Capital Assets (Net)	359,379	406,598
Unrestricted	<u>1,192,763</u>	<u>334,261</u>
Total Net Position - Ending	<u>\$ 1,552,142</u>	<u>\$ 740,859</u>

As the presentation appearing above demonstrates, a third of the Clerk's net position is invested in capital assets. The remaining unrestricted net position is currently available for the Clerk's future spending.

CHANGES IN NET POSITION

A condensed version of the government-wide Statement of Changes in Net Position is presented as follows:

Rapides Parish Clerk of Court

Management's Discussion and Analysis June 30, 2025

	<u>June 30, 2025</u> <u>Governmental</u> <u>Activities</u>	<u>June 30, 2024</u> <u>Governmental</u> <u>Activities</u>
Program Revenue:		
Charges for Services	\$ 4,503,587	\$ 4,392,034
Operating Grants and Contributions	----	----
Capital Grants and Contributions	----	----
General Revenue:		
Other	280,400	247,649
Total Revenue	<u>4,783,987</u>	<u>4,639,683</u>
Program Expenses:		
Judicial	<u>3,972,704</u>	<u>4,403,833</u>
Total Expenses	<u>3,972,704</u>	<u>4,403,833</u>
Change in Net Position	811,283	235,850
Net Position – Beginning	<u>740,859</u>	<u>505,009</u>
Net Position – Ending	<u>\$ 1,552,142</u>	<u>\$ 740,859</u>

Governmental activities increased the Clerk's net position by \$811,283. This increase is attributable to prudent management of the Clerk's resources.

FINANCIAL ANALYSIS OF THE CLERK'S FUNDS

The Clerk's general fund, which is available for spending at the Clerk's discretion, reported a fund balance of \$8,556,832 which represents an increase of \$686,431 in comparison to the previous balance. Differences between fund balances and net position reported for governmental activities are attributable to excluding capital assets and liabilities associated with post-employment benefits.

GENERAL FUND BUDGET HIGHLIGHTS

The Clerk's salary fund is required to adopt a budget and the budget is amended as necessary. The original budget was not amended in the current year. Budget variances for revenues and expenditures were within the acceptable range.

CAPITAL ASSET ADMINISTRATION

In addition to depreciating existing assets, capital asset activity was limited to minor additions and disposal of items that reached the end of their useful lives.

DEBT ADMINISTRATION

At year end, the Rapides Parish Clerk of Court had no long-term debt outstanding.

Rapides Parish Clerk of Court

Statement of Net Position

June 30, 2025

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 8,844,739
Receivables (net)	155,867
Capital Assets	
Depreciable, net of accumulated depreciation	<u>359,379</u>
Total assets	<u>9,359,985</u>
<u>DEFERRED OUTFLOWS</u>	
Pension Funding Deferrals	610,967
Other Post Employment Benefits	<u>621,498</u>
Total Deferred Outflows	<u>1,232,465</u>
<u>LIABILITIES</u>	
Accounts Payable	85,938
Other Accrued Liabilities	1,821
Delayed Revenues	356,015
Long-term liabilities	
Compensated Absences	156,430
Net OPEB Obligation	3,056,090
Net Pension Liability	<u>3,465,613</u>
Total liabilities	<u>7,121,907</u>
<u>DEFERRED INFLOWS</u>	
Pension Funding Deferrals	469,626
Other Post Employment Benefits	<u>1,448,775</u>
Total Deferred Inflows	<u>1,918,401</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	359,379
Unrestricted	<u>1,192,763</u>
Total net position (deficit)	<u>\$ 1,552,142</u>

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

Rapides Parish Clerk of Court

Statement of Activities
Year Ended June 30, 2025

		Program Revenues			
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total</u>
<u>Governmental Activities:</u>					
Judicial	\$ 3,972,704	4,503,587	\$ -	\$ -	<u>\$ 530,883</u>
			<u>General Revenues:</u>		
					190,682
					<u>89,718</u>
					<u>280,400</u>
					811,283
					<u>740,859</u>
					<u>\$ 1,552,142</u>

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

Rapides Parish Clerk of Court

Balance Sheet Governmental Funds - June 30, 2025

	<u>General (Salary) Fund</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 8,844,739
Receivables (net)	<u>155,867</u>
Total assets	<u>\$ 9,000,606</u>
<u>Liabilities and fund equity</u>	
<u>Liabilities:</u>	
Accounts Payable	\$ 85,938
Other Accrued Liabilities	1,821
Delayed Revenues	<u>356,015</u>
Total liabilities	<u>443,774</u>
<u>Fund equity:</u>	
Unassigned	<u>8,556,832</u>
Total fund equity	<u>8,556,832</u>
Total liabilities and fund equity	<u>\$ 9,000,606</u>

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

Rapides Parish Clerk of Court

Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Position

Year Ended June 30, 2025

Total Fund Balances - Governmental Funds \$ 8,556,832

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

Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds. 359,379

Long term liabilities and pension related deferred outflows and deferred
inflows are not due and payable in the current period and therefore they
are not reported in the Governmental Fund Balance Sheet (7,364,069)

Net Position of Governmental Activities \$ 1,552,142

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

Rapides Parish Clerk of Court

Statement of Revenues, Expenditures, and Changes in Fund Balance Governmental Funds - Year Ended June 30, 2025

	<u>General (Salary) Fund</u>
<u>Revenues:</u>	
Charges for Services	
Recording Fees	\$ 2,088,664
Legal Filing Fees	1,681,317
Child Support Filing Fees	187,978
Other	300,724
Licenses and permits	
Marriage License & Vital Records	239,449
Election Revenues	5,455
Interest Income	190,682
Miscellaneous Revenues	89,718
Total revenues	<u>4,783,987</u>
<u>Expenditures:</u>	
Current	
Judicial	
Personnel Services & Related Benefits	3,425,309
Office/ Administrative	561,007
Operating Services	104,150
Capital Expenditures	7,090
Total expenditures	<u>4,097,556</u>
Excess (deficiency) of revenues over expenditures	686,431
Fund balance - beginning of year	<u>7,870,401</u>
Fund balance - end of year	<u><u>\$ 8,556,832</u></u>

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

Rapides Parish Clerk of Court

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Year Ended June 30, 2025

Net change in fund balances of Governmental Funds \$ 686,431

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

Governmental funds report capital outlays as expenditures. However, in the
statement of activities the cost of those assets is allocated over
estimated useful lives and reported as depreciation expense. This is the
amount by which capital outlays exceeded depreciation in the current
period.

Capital expenditures reported by Governmental Funds	7,090	
Loss on Disposal reported on a government-wide basis	(5,408)	
Depreciation expense reported on a government-wide basis	<u>(48,901)</u>	(47,219)

Compensated absences are recorded in the governmental funds when paid,
but are recorded in the statement of activities when incurred. This
represents the amount compensated absences earned exceeded amounts
paid in the current period. 56,296

Activity related to postemployment benefits reported in the statement
of activities that does not require the use of current financial resources and
therefore is not reported by governmental funds. 115,775

Change in net position of governmental activities \$ 811,283

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

Rapides Parish Clerk of Court

Statement of Fiduciary Assets and Liabilities Fiduciary Funds - Year Ended June 30, 2025

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash & Cash Equivalents	\$ 12,857,320
Other Assets	<u>21,866</u>
Total Assets	<u>12,879,186</u>
<u>Liabilities</u>	
Settlements Payable	<u>134,975</u>
Total Liabilities	<u>134,975</u>
<u>Net Position</u>	
Restricted For Individuals, Organizations and Other Governments	<u>12,744,211</u>
Total Net Position	<u>\$ 12,744,211</u>

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

Rapides Parish Clerk of Court

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

	<u>Custodial Funds</u>
<u>Additions</u>	
Deposits	\$ 3,607,338
Interest Earned	<u>10,609</u>
Total Additions	<u>3,617,947</u>
<u>Deductions</u>	
Distributed to Litigants	1,562,194
Distributed to Salary Fund	1,611,466
Distributed to Others	<u>650,920</u>
Total Deductions	<u>3,824,580</u>
Changes in Net Position	(206,633)
Net Position - Beginning of Year	<u>12,950,844</u>
Net Position - End of Year	<u>\$ 12,744,211</u>

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

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Rapides Parish Clerk of Court (the Clerk), as provided by Article V, Section 28 of the Louisiana Constitution of 1974, 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.

The Clerk's accounting policies conform to generally accepted accounting principles for governmental units. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Some of the Clerk's more significant accounting policies are described as follows:

FINANCIAL REPORTING ENTITY

The Clerk of Court is an independently elected official; however, the Clerk is fiscally dependent on the Rapides Parish Police Jury. The police jury maintains and operates the parish courthouse in which the Clerk's office is located. For this reason, the Clerk 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 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.

BASIC FINANCIAL STATEMENTS

The basic financial statements include both government-wide and fund financial statements. Fund financial statements categorize activities as either governmental activities or fiduciary, which are described as follows:

- Governmental activities involve government services that are normally supported by charges for services and intergovernmental revenues.
- Fiduciary activities account for assets held by the Clerk as an agent for litigants; pending court action.

The government-wide and fund financial statements present the Clerk's financial position and results of operations from differing perspectives which are described as follows:

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities display information about the Clerk as a whole. Government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Clerk of Court's governmental activities. Direct expenses are those that are specially associated with a program or function and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

FUND FINANCIAL STATEMENTS

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Separate financial statements are provided for governmental funds and fiduciary activities. Major individual funds are reported as separate columns in the fund financial statements. The Clerk's major fund is described as follows:

MAJOR GOVERNMENTAL FUNDS

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

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other parties. The funds accounted for in the category include the Advance Deposit Fund, the Registry of the Court, and the CASA Fund.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements:		
Governmental Funds	Modified Accrual Basis	Current Financial Resources
Fiduciary Funds	Accrual Basis	Economic Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end or if it is due under a cost reimbursement arrangement. In addition, expenses are generally recorded when a liability has been incurred; however, debt service, claims and judgments are recorded as expenses when payment is made. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as an expenditure. In addition, long-term debts are excluded from amounts reported as liabilities. Proceeds from issuing long-term debt are reported as other financing sources and repayment of long-term debt is reported as an expenditure.

BUDGETARY CONTROL

Formal budgetary accounting is employed as a management control. The Rapides Parish Clerk of Court prepares and adopts a budget each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

expenditures, and the estimated increase or decreases therein for the current year, using the modified accrual basis of accounting. The Clerk of Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more, and/or projected expenditures are expected to be more than budgeted amounts by five percent or more.

CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents (restricted and unrestricted) include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk associated with bank deposits is limited by requiring fiscal agent banks to pledge securities as required by State Law. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include fees and charges paid by the recipients for goods or services offered by the programs.

CAPITAL ASSETS

Capital assets include property and equipment utilized in the operation of the Clerk's office. Assets reported in the fund financial statements for governmental funds exclude capital assets. Instead, the governmental funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Capital assets are depreciated using the straight-line method and estimated useful lives ranging from 3 to 30 years. Useful lives are selected depending on the expected durability of the particular asset.

COMPENSATED ABSENCES

Employees earn annual leave and are allowed to accumulate up to 420 vested hours that are payable upon termination.

ACCOUNTING FOR FIDUCIARY ACTIVITIES

Governmental Accounting Standards require a governmental unit to recognize a liability to beneficiaries of a fiduciary fund when an event occurs that compels the government to disburse the resources, or if the beneficiary does not need to take action to compel the government to disburse the resources. The Clerk's office recognizes the liability upon the initial receipt of funds from beneficiaries, as there is no need for the beneficiary to perform any action to compel the Clerk to return the funds.

NOTE 2 - CASH AND CASH EQUIVALENTS

The Rapides Parish Clerk of Court's cash balances at June 30, 2025 are summarized as follows:

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

	<u>Governmental</u>	<u>Fiduciary</u>	<u>Total</u>
Cash on Hand	\$ 500	\$ ----	\$ 500
Deposits in Financial Institutions	5,503,356	12,023,863	17,527,219
Cash Equivalents	3,340,883	833,457	4,174,340
Total	<u>\$ 8,844,739</u>	<u>\$ 12,857,320</u>	<u>\$ 21,702,059</u>

DEPOSITS IN FINANCIAL INSTITUTIONS

Deposits include demand deposits as presented below:

	<u>Governmental</u>	<u>Fiduciary</u>	<u>Total</u>
Demand Deposits	\$ 5,495,565	\$ 12,154,655	\$ 17,650,220

Deposits in financial institutions totaled \$17,650,220 (collected book balance). These deposits are secured from risk by \$250,000 in Federal Deposit Insurance, pledged securities with a market value of \$8,178,297, and an irrevocable standby letter of credit from the Federal Home Loan Bank of Dallas in the amount of \$9,450,000. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

The Rapides Parish Clerk of Court limits credit risk by requiring pledged securities in the manner described above. In addition, interest rate risk is minimized by acquiring only those certificates of deposit that have an original maturity of one year or less.

CASH EQUIVALENTS

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

Generally accepted accounting principles require disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments. LAMP is an external investment pool that, to the extent practical, invest in a manner consistent with Generally Accepted Accounting Principles for investment pools. 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.

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

- 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.

NOTE 3 - RECEIVABLES

Receivables at June 30, 2025 consisted of the following:

	General Fund	Agency Funds
Fees For Services	\$ 18,085	\$ ----
Title IV Fees Due From the State of Louisiana	26,664	----
Other	111,118	21,866
Total	<u>\$ 155,867</u>	<u>\$ 21,866</u>

An allowance for doubtful receivables is not required because all receivables are considered collectible.

NOTE 4 – CAPITAL ASSETS

Capital Asset balances and activity for the year ended June 30, 2025 is as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Furniture, Fixtures and Equipment	\$ 1,889,807	\$ 7,090	\$ (130,061)	\$ 1,766,836
Accumulated Depreciation	(1,483,209)	(48,901)	124,653	(1,407,457)
Net Capital Assets	<u>\$ 406,598</u>	<u>\$ (41,811)</u>	<u>\$ (5,408)</u>	<u>\$ 359,379</u>

Depreciation and loss on disposal are charged entirely to judicial expense.

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable consist entirely of amounts payable to vendors for operating expenses.

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

NOTE 6 – DELAYED REVENUES

The State has provided funds for certain services to children. Funds provided by the State have exceeded amounts required to provide the services. The excess amount on hand has been reported as delayed revenues and will not be reported as income until qualified expenditures are incurred.

NOTE 7 - PENSION PLAN

The Rapides Parish Clerk of Court employees are eligible to be members of a statewide retirement system. This system is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The Louisiana Clerks' of Court Retirement and Relief Fund (System) issues a publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.laclerksofcourt.org. Pertinent information relative to the plan follows:

PLAN DESCRIPTION

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

DISABILITY BENEFITS

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

SURVIVOR BENEFITS

If a member who has less than five years of credited service dies, his accumulated contributions are paid to his designated beneficiary. If the member has five or more years of credited service, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced ¼ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

18 or disabled children shall be paid $\frac{1}{2}$ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with 12 or more years of service, automatic Option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

DEFERRED RETIREMENT OPTION PLAN

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

The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account.

Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the Fund. If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on the DROP account balances for members who complete their DROP participation but do not terminate employment. Interest accruals cease upon termination of employment. Upon termination, the member receives a lump sum payment from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based on his account (subject to approval by the Board of Trustees). The monthly benefit payments that were paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation.

The average compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary, or if none, to his estate.

COST OF LIVING ADJUSTMENTS

The Board of Trustees is authorized to provide a cost-of-living increase to members who have been retired for at least one full calendar year. The increase cannot exceed the lesser of 2.5% of the retiree's benefit or an increase of \$40 per month. The Louisiana Statutes allow the Board to grant an additional cost-of-living increase to all retirees and beneficiaries over age 65 equal to 2% of the benefit paid on October 1, 1977, or the member's retirement date if later.

In order to grant any cost of living increase, the Fund must meet criteria as detailed in the LA statutes related to funding status.

In lieu of granting a cost of living increase as described above, LA statues allow the board to grant a cost of living increase where the benefits shall be calculated using the number of years of service at

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed \$1.

Funding Policy. According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2025, the actual employer contribution rate was 23.00%. In accordance with state statute, the Fund also 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, but are not considered special funding situations.

FINANCIAL SUMMARY

The plan description, funding policies and financial information provides a summary of the Plan provisions and finances. For additional details, the System issues an annual publicly available stand-alone financial report. The financial report includes information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position. The report can be obtained on the internet at www.laclerksofcourt.org. The plans net pension liability was determined at June 30, 2025 (measurement date and actuarial valuation date) and details are provided as follows:

Total Pension Liability	\$ 984,190,431
Plan Fiduciary Net Position	817,807,571
Net Pension Liability	<u>166,382,860</u>
Clerk's Proportionate Share (Percentage)	2.082914%
Clerk's Proportionate Share (Amount)	<u>\$ 3,465,613</u>

The net pension liability presented above was not affected by any special funding situations. Changes in the Clerk's proportionate share of Plan's net pension liability during the measurement period ending June 30, 2025 are provided as follows:

Beginning Net Pension Liability	\$ 4,575,894
Employer Contributions	(515,597)
<u>Pension Expense</u>	
Proportionate Share of Plan Pension Expense	735,862
Employee Contributions	<u>(288,865)</u>
Changes in Deferred Outflows of Resources	(684,439)
Changes in Deferred Inflows of Resources	<u>(357,242)</u>
Ending Net Pension Liability	<u>\$ 3,465,613</u>

There were no changes between June 30, 2025 and the Plan's measurement date that are expected to have a significant effect on the Clerk's proportionate share of the collective net pension liability. Balances presented as deferred outflows of resources and deferred inflows of resources reported in connection with participation in the plan are presented as follows:

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Differences Between Expected and Actual Experience	\$ 12,099	\$ (87,779)	\$ (75,680)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	----	(282,760)	(282,760)
Changes of Assumptions	76,282	----	76,282
Changes in Proportion	27,793	(99,087)	(71,294)
Employer Contributions Made After the Measurement Date	494,793	----	494,793
Total Deferrals	610,967	(469,626)	141,341
Deferrals That Will be Recorded as a Reduction in Net Pension Liability in the Subsequent Reporting Period	(494,793)	----	(494,793)
Deferrals Subject to Amortization	<u>\$ 116,174</u>	<u>\$ (469,626)</u>	<u>\$ (353,452)</u>

Deferrals that will be amortized as a component of pension expense in future periods are summarized as follows:

<u>For the Year Ending:</u>	
June 30, 2025	\$ (192,348)
June 30, 2026	271,854
June 30, 2027	(246,316)
June 30, 2028	<u>(186,643)</u>
Total	<u>\$ (353,452)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of the measurement date are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions: Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service – 6.2% 5 years or more – 5%
Inflation Rate	2.40 %

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

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 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 not deemed to be substantively automatic.

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

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 System'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 expected real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 5.81%, for the year ended June 30, 2024. The best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2024 is summarized in the following table:

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

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

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 PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System'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 the discount has been determined by measuring net pension liability at a discount rate that is one percentage point lower and one percentage point higher than the current rate. The results are presented as follows:

	1% Decrease 5.55% Discount Rate	Current Discount Rate 6.55%	1% Increase 7.55% Discount Rate
Net Pension Liability	<u>\$ 5,714,264</u>	<u>\$ 3,465,613</u>	<u>\$ 1,568,851</u>

NOTE 8- OTHER POSTEMPLOYMENT BENEFITS (OPEB)

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

BENEFITS PROVIDED.

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

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

EMPLOYEES COVERED BY BENEFIT TERMS

On January 1, 2025, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	16
Inactive employees entitled to but not yet receiving benefit	0
Active Employees	41
<u>Total</u>	<u>57</u>

TOTAL OPEB LIABILITY

The Clerk's total OPEB liability of \$3,056,090 was measured as of June 30, 2025 and was determined by an actuarial valuation as of January 1, 2025.

ACTUARIAL ASSUMPTIONS AND OTHER INPUTS.

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

Measurement Date	June 30, 2025
Valuation Date	January 1, 2024
Inflation	2.40%
Salary Increases, Including Inflation	3.25%
Discount Rate	4.81%
Health Care Cost Trend Rates	
Medical	7.09% for 2024, then 6.50% for 2025, decreasing 0.25% per year to an ultimate rate of 4.75% for 2032 and later years.
Medicare Advantage	4.29% for 2024, then 4.25% for 2025, decreasing 0.25% per year to an ultimate rate of 3.0% for 2030 and later years. Includes 2% per year for aging.
Dental	0.0% for 2024, then 3.0% per year thereafter.
Vision	24.59% for 2024, then 2.5% per year thereafter.
Retirees' Share of Benefit Related Cost	0% for retirees and 100% for dependents.

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

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

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

The actuarial assumptions used in the valuation were based on the those used in the Louisiana Clerks of Court Retirement and Relief Fund valuation and actuarial experience. Changes in Total OPEB Liability are presented as follows:

	Total OPEB Liability
Balance at 6/30/2024	<u>\$ 2,898,712</u>
Changes for the year:	
Service Cost	65,360
Interest	114,637
Differences between expected and actual experience	48,398
Changes in Assumptions/Inputs	80,372
Benefit payments	<u>(151,389)</u>
Net Changes	<u>157,379</u>
Balance at 6/30/2025	<u><u>\$ 3,056,090</u></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 (3.81 percent) or 1-percentage-point higher (5.81 percent) than the current discount rate:

	Discount Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,465,828	\$ 3,056,090	\$ 2,591,852

SENSITIVITY OF THE TOTAL OPEB LIABILITY TO CHANGES IN THE HEALTHCARE COST TREND RATES

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

	Healthcare Cost Trend Rate		
	<u>1% Decrease</u>	<u>Baseline</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 2,723,410	\$ 3,056,090	\$ 3,481,088

OPEB EXPENSE AND DEFERRALS

For the year ended June 30, 2025, the Clerk recognized an OPEB expense of \$83,462. On June 30, 2025, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Rapides Parish Clerk of Court

Notes to Financial Statements

June 30, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 295,339	\$ 22,205
Changes of Assumptions and Other Inputs	326,160	1,426,570
Total	<u>\$ 621,498</u>	<u>\$ 1,448,775</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:

2026	\$ (96,535)
2027	(96,535)
2028	(96,535)
2029	(137,195)
2030	(137,195)
Thereafter	(282,183)

NOTE 9 – COMPENSATED ABSENCES

The obligation to provide vacation leave to employees is referred to as accrued leave. Resources provided by the general fund are used to liquidate the accrued leave balances. Accrued leave balances and activity are presented as follows:

Beginning Balance	\$ 212,726
Net Increase (Decrease)	<u>(56,296)</u>
Ending Balance	<u>\$ 156,430</u>

The Clerk's Salary Fund is utilized for liquidating compensated absences.

Rapides Parish Clerk of Court

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual

Year Ended June 30, 2025

	Original	Actual Amounts	Variance with Final Budget Positive (Negative)
<u>Revenues:</u>			
Charges for Services			
Recording Fees	\$ 2,776,744	\$ 2,088,664	\$ (688,080)
Legal Filing Fees	1,438,587	1,681,317	242,730
Child Support Filing Fees	28,384	187,978	159,594
Other	276,949	300,724	23,775
Licenses and permits			
Marriage License & Vital Records	183,749	239,449	55,700
Election Revenues	18,731	5,455	(13,276)
Interest Income	-	190,682	190,682
Miscellaneous Revenues	66,011	89,718	23,707
Total revenues	<u>4,789,155</u>	<u>4,783,987</u>	<u>(5,168)</u>
<u>Expenses:</u>			
Current			
Judicial			
Personnel Services & Related Benefits	3,560,764	3,425,309	135,455
Office/ Administrative	776,793	561,007	215,786
Operating Services	83,250	104,150	(20,900)
Capital Expenditures	-	7,090	(7,090)
Total Expenses	<u>4,420,807</u>	<u>4,097,556</u>	<u>323,251</u>
Excess (deficiency) of revenues over expenditures	368,348	686,431	318,083
Fund balance - beginning of year	<u>7,870,401</u>	<u>7,870,401</u>	<u>-</u>
Fund balance - end of year	<u>\$ 8,238,749</u>	<u>\$ 8,556,832</u>	<u>\$ 318,083</u>

Rapides Parish Clerk of Court

Schedule of Changes in Net OPEB Liability Retiree Healthcare Plan

	For the Year Ended June 30,							
	2018	2019	2020	2021	2022	2023	2024	2025
<u>Total OPEB Liability</u>								
Beginning Balance	\$ 3,608,835	\$ 3,759,291	\$ 4,289,786	\$ 3,353,660	\$ 3,655,143	\$ 3,163,878	\$ 2,898,146	\$ 2,898,712
Service Cost	103,396	106,584	92,563	115,714	72,665	65,406	67,532	65,360
Interest	132,750	119,467	135,764	83,980	70,419	116,826	111,979	114,637
Changes in Assumptions	-	476,506	(1,124,841)	178,981	(773,953)	(339,287)	(99,754)	80,372
Differences Between Expected and Actual Experience	4,524	(74,017)	50,092	6,011	259,922	17,874	50,149	48,398
Benefit Payments	(90,214)	(98,045)	(89,704)	(83,203)	(120,318)	(126,551)	(129,340)	(151,389)
Ending Balance	<u>3,759,291</u>	<u>4,289,786</u>	<u>3,353,660</u>	<u>3,655,143</u>	<u>3,163,878</u>	<u>2,898,146</u>	<u>2,898,712</u>	<u>3,056,090</u>
<u>Fiduciary Net Position</u>								
Beginning Balance	-	-	-	-	-	-	-	-
Employer Contributions	90,214	98,045	89,704	83,203	120,318	126,551	129,340	151,389
Benefit Payments	(90,214)	(98,045)	(89,704)	(83,203)	(120,318)	(126,551)	(129,340)	(151,389)
Ending Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net OPEB Liability	<u>\$ 3,759,291</u>	<u>\$ 4,289,786</u>	<u>\$ 3,353,660</u>	<u>\$ 3,655,143</u>	<u>\$ 3,163,878</u>	<u>\$ 2,898,146</u>	<u>\$ 2,898,712</u>	<u>\$ 3,056,090</u>
Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered Payroll	\$ 1,935,432	\$ 2,130,926	\$ 2,174,165	\$ 2,132,958	\$ 2,150,185	\$ 2,260,531	\$ 2,241,502	\$ 2,151,275
Net OPEB Liability as a Percentage of Covered Payroll	194.24%	201.31%	154.25%	171.36%	147.14%	128.21%	129.32%	142.06%

This schedule is intended to fulfill requirements to present information for a period of 10 years. However, until a full 10 year trend has been compiled, information is presented only for the years for which the required information is available.

There are no assets accumulated in a trust that meets criteria established by Governmental Accounting Standards to pay related benefits. In addition, there are no known factors that can be expected to significantly effect the amounts reported.

Rapides Parish Clerk of Court

Schedule of Net Pension Liability Data Cost Sharing Retirement Systems

Retirement System / Measurement Date	Share of Collective Net Pension Liability		Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Pension Plans Fiduciary Net Position as a Percentage of Total Pension Liability
	Percent	Amount		Percentage of Covered Payroll	Percentage of Total Pension Liability
Clerk's Retirement and Relief Fund					
June 30, 2015	2.14%	3,210,634	1,936,400	165.80%	78.12%
June 30, 2016	2.05%	3,809,073	1,879,326	202.68%	74.17%
June 30, 2017	2.07%	3,144,585	1,875,063	167.71%	79.69%
June 30, 2018	2.08%	3,467,206	1,935,432	179.14%	79.07%
June 30, 2019	2.19%	3,979,850	2,130,926	186.77%	77.92%
June 30, 2020	2.19%	5,275,316	2,174,165	242.64%	72.09%
June 30, 2021	2.11%	2,810,812	2,132,958	131.78%	85.40%
June 30, 2022	2.10%	5,090,530	2,150,185	236.75%	74.09%
June 30, 2023	2.13%	4,575,894	2,260,531	202.43%	77.56%
June 30, 2024	2.08%	3,465,613	2,241,502	154.61%	83.09%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Rapides Parish Clerk of Court

Schedule of Employer Contributions Cost Sharing Retirement Systems

Retirement System / Fiscal Year Ending	Statutorily Required Employer Contributions	Contributions Recognized By the Pension Plan	Difference Between Required and Recognized Contributions	Covered Payroll	Contributions Recognized as a Percentage of Covered Payroll
Louisiana Clerks' of Court Retirement and Relief Fund					
June 30, 2015	367,916	367,916	-	1,936,400	19.00%
June 30, 2016	357,072	357,072	-	1,879,326	19.00%
June 30, 2017	356,262	356,262	-	1,875,063	19.00%
June 30, 2018	367,732	367,732	-	1,935,432	19.00%
June 30, 2019	404,876	404,876	-	2,130,926	19.00%
June 30, 2020	413,091	413,091	-	2,174,165	19.00%
June 30, 2021	447,866	447,866	-	2,132,958	21.00%
June 30, 2022	478,416	478,416	-	2,150,185	22.25%
June 30, 2023	502,968	502,968	-	2,260,531	22.25%
June 30, 2024	515,545	515,545	-	2,241,502	23.00%

Notes to Schedule:

At the present time, management has not identified any factors that are expected to significantly affect trends in the amounts reported above.

Rapides Parish Clerk of Court

Combining Statement of Fiduciary Assets and Liabilities Fiduciary Funds - Year Ended June 30, 2025

	Advance Deposit Fund	Registry of the Court Fund	CASA Fund	Total
<u>Assets</u>				
Cash & Cash Equivalents	\$ 2,187,290	\$ 10,657,534	\$ 12,496	\$ 12,857,320
Other Assets	<u>21,866</u>	<u>-</u>	<u>-</u>	<u>21,866</u>
				-
Total Assets	<u>2,209,156</u>	<u>10,657,534</u>	<u>12,496</u>	<u>12,879,186</u>
 <u>Liabilities</u>				
Settlements Payable	<u>134,975</u>	<u>-</u>	<u>-</u>	<u>134,975</u>
Total Liabilities	<u>134,975</u>	<u>-</u>	<u>-</u>	<u>134,975</u>
 <u>Net Position</u>				
Restricted For Individuals, Organizations and Other Governments	<u>2,074,181</u>	<u>10,657,534</u>	<u>12,496</u>	<u>12,744,211</u>
Total Net Position	<u>\$ 2,074,181</u>	<u>\$ 10,657,534</u>	<u>\$ 12,496</u>	<u>\$ 12,744,211</u>

Rapides Parish Clerk of Court

Combining Statement of Changes in Fiduciary Net Position Fiduciary Funds - Year Ended June 30, 2024

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>CASA Fund</u>	<u>Total</u>
<u>Additions</u>				
Deposits	\$ 3,272,372	\$ 308,616	\$ 26,350	\$ 3,607,338
Interest Earned	<u>-</u>	<u>10,609</u>	<u>-</u>	<u>10,609</u>
Total Additions	<u>3,272,372</u>	<u>319,225</u>	<u>26,350</u>	<u>3,617,947</u>
<u>Deductions</u>				
Completed and Pending Distributions				
Distributed to Litigants	1,129,374	407,674	25,146	1,562,194
Distributed to Salary Fund	1,611,466	-	-	1,611,466
Distributed to Others	<u>650,920</u>	<u>-</u>	<u>-</u>	<u>650,920</u>
Total Deductions	<u>3,391,760</u>	<u>407,674</u>	<u>25,146</u>	<u>3,824,580</u>
Changes in Net Position	(119,388)	(88,449)	1,204	(206,633)
Net Position - Beginning of Year	<u>2,193,569</u>	<u>10,745,983</u>	<u>11,292</u>	<u>12,950,844</u>
Net Position - End of Year	<u>\$ 2,074,181</u>	<u>\$ 10,657,534</u>	<u>\$ 12,496</u>	<u>\$ 12,744,211</u>

Rapides Parish Clerk of Court

Schedule of Agency Head Compensation

Year Ended June 30, 2025

	Robin Hooter	Karan Corley
Salary/Wages		
Compensation	\$ 47,769	\$ 66,877
Supplemental Pay	10,750	15,050
Benefits		
Health Insurance	3,754	5,675
Retirement	15,141	21,197
Auto Allowance	4,541	6,358
Expense Allowance	6,186	8,661
Payroll Taxes	984	1,480
Certification Pay	3,344	4,681
Election Pay	1,000	1,400
Auto Insurance	1,550	-
Registration	-	425
Hotel	309	1,032

Rapides Parish Clerk of Court
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
1. Beginning Cash Balance	2,244,550	2,264,415
2. Collections		
a. Civil Fees	1,624,463	1,712,221
b. Bond Fees	113,365	133,689
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	1,737,828	1,845,910
3. Deductions: Collections Retained by the Rapides Parish Clerk of Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	503,262	642,611
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the Rapides Parish Clerk of Court	503,262	642,611
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	766,213	843,126
c. Bond Refunds	144,854	156,695
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	911,067	999,821
5. Deductions: Total Disbursements to Other Governments & Nonprofits	303,634	280,603
6. Total Amounts Disbursed/Retained	1,717,963	1,923,035
7. Ending Cash Balance	2,264,415	2,187,290
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		

I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	322,249	241,240
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

Rapides Parish Clerk of Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
Rapides Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	111,157	111,817
Department of the Treasury		R.S. 13:10.3	a. Civil Fees	42,009	49,542
9th Judicial District Court Judicial Expense Fund	§996.28. Judicial Expense Fund for Ninth Judicial District	R.S. 13:996.28	a. Civil Fees	24,020	24,630
Rapides Parish Police Jury	§3049. Cash deposit; bond; duty to attend; compensation; procedure; filing fees	R.S. 13:3049(B)(2)	a. Civil Fees	15,093	12,938
Department of State	§222. Fees chargeable by secretary of state	R.S. 49:222	a. Civil Fees	13,300	9,900
Rapides Parish Police Jury	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	4,114	-
Supreme Court		R.S. 13:1000	a. Civil Fees	796	798
Acadiana Legal Service Corporation	§1000. Legal assistance program; additional filing fee in civil matters	R.S. 13:1000	a. Civil Fees	13,535	15,960
3rd Circuit Court of Appeal	§1000. Legal assistance program; additional filing fee in civil matters	R.S. 13:1000	a. Civil Fees	-	337
Department of the Treasury	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	20,037	-
Acadia Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	152	184
Allen Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	577	1,103
Ascension Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	289	387
Assumption Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	57	-
Avoyelles Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	4,082	3,601
Beauregard Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	126	151
Bossier Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	451	701
Caddo Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	2,305	1,521
Calcasieu Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,997	1,644
Caldwell Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	60	190
Catahoula Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	102	154
Claiborne Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	162
Department of Insurance	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	50	75
Concordia Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	214	279
DeSoto Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	42	148
East Baton Rouge Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	23,640	20,170
East Feliciana Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	16	96
Evangeline Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	270	761
Franklin Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	194
Grant Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	3,957	3,088

Rapides Parish Clerk of Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 07/01/2024 - 12/31/2024	Amount for 01/01/2025 - 06/30/2025
Iberia Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	190	190
Iberville Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	65	-
Jackson Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	34	-
Jefferson Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,590	2,590
Jefferson Davis Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	285	387
Lafayette Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	7,904	5,967
Lafourche Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	132	77
LaSalle Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	451	566
Lincoln Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	244	171
Livingston Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	154	187
Madison Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	30	-
Morehouse Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Natchitoches Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,566	1,042
Orleans Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	3,150	3,000
Ouachita Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	739	1,228
Plaquemines Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Pointe Coupee Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	49	-
Red River Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	26	-
Richland Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	43	166
Sabine Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	73	83
St Bernard Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	62	-
St Charles Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	141
St Helena Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	73	-
St John the Baptist Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	12
St Landry Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	884	777
St Martin Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	241	157
St Mary Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	65
St Tammany Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,310	669
Tangipahoa Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	221	396
Terrebonne Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	195	395
Union Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	37
Vermilion Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	84
Vernon Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,087	1,350
Washington Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	90	51
Webster Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	40	40
West Carroll Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	121

Rapides Parish Clerk of Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description	Legal Authority to Disburse Money	Disbursement Type	Amount for	Amount for
	[Fund, Program, etc.] (Optional)			07/01/2024 - 12/31/2024	01/01/2025 - 06/30/2025
West Feliciana Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Winn Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	258	33



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

The Honorable Karan Corley
Rapides Parish Clerk of Court
Alexandria, LA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rapides 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 Rapides Parish Clerk of Court's basic financial statements and have issued our report thereon dated November 3, 2025.

Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Rozier, McKay & Willis
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COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Rapides Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests did not disclose any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing 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.



Rozier, McKay, & Willis
Certified Public Accountants

Alexandria, Louisiana
November 3, 2025

Rapides Parish Clerk of Court

Schedule of Findings For the Year Ended June 30, 2025

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditor's Report on the primary government financial statements for the Rapides Parish Clerk of Court as of June 30, 2025 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no material weaknesses.
- The result of the audit did not disclose any instances of noncompliance required to be reported in accordance with general accepted governmental auditing standards.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- None

Rapides Parish Clerk of Court

Management's Corrective Action Plan
June 30, 2025

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported.	Response – N/A
<u>SECTION II</u> MANAGEMENT LETTER	
N/A- No Management Letter issued.	Response – N/A

Rapides Parish Clerk of Court

**Summary of Prior Year Findings
For the Year Ended June 30, 2025**

<u>SECTION I</u> INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported.	Response – N/A
<u>SECTION II</u> MANAGEMENT LETTER	
N/A- No Management Letter issued.	Response – N/A