

**UNION PARISH CLERK OF COURT**  
Farmerville, Louisiana

**Annual Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 2021**  
**With Supplemental Information Schedules**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Annual Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended June 30, 2021  
With Supplemental Information Schedules

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UNION PARISH CLERK OF COURT  
 Farmerville, Louisiana  
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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

## **Independent Auditor's Report**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

### **Report on the Financial Statements**

I have audited the accompanying financial statements of the governmental activities, the major fund and fiduciary funds of the Union Parish Clerk of Court, a component unit of the Union Parish Police Jury, as of and for the year ended June 30, 2021, 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 preparation 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 and fair presentation 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 and the *Louisiana Governmental Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Union Parish Clerk of Court'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 Union Parish Clerk of Court's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies 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 opinions.



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Independent Auditor's Report,  
June 30, 2021

***Opinions***

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, the major fund and fiduciary funds of the Union Parish Clerk of Court as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

***Emphasis of a Matter***

As described in Note 9 to the financial statements, operations of the Union Parish Clerk of Court are impacted by the pandemic caused by the Coronavirus/COVID-19. The Union Parish Clerk of Court is uncertain how and to what extent the pandemic will negatively affect operations, financial position, cash flows, and the ability to provide services. My opinion is not modified with respect to this matter.

**Other Matters**

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedule of Employer's share of the Net Pension Liability, and the Schedule of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. 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. 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 managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Union Parish Clerk of Court's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head, Justice System Funding Schedule for Receiving, and Justice System Funding for Collecting/Disbursing as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

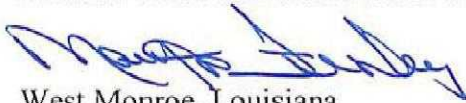
These schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Independent Auditor's Report,  
June 30, 2021

underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedules are fairly stated, in all material respects, in relation to the basic financial statements.

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

In accordance with *Government Auditing Standards*, I have also issued a report dated November 23, 2021, on my consideration of the Union Parish Clerk of Court's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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 Union Parish Clerk of Court's internal control over financial reporting and compliance.



West Monroe, Louisiana  
November 23, 2021

**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

**Management's Discussion and Analysis**  
June 30, 2021

As management of the Union Parish Clerk of Court, I offer readers of the Union Parish Clerk of Court's financial statements this narrative overview and analysis of the financial activities of the Union Parish Clerk of Court for the fiscal year ended June 30, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Clerk's basic financial statements. The 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 financial activities as a whole and illustrate 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 these 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. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her 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 Financial Section.

*Government-wide financial statements.* The *government-wide financial statements* are designed to provide readers with a broad overview of the Union Parish Clerk of Court's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Union Parish Clerk of Court's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Union Parish Clerk of Court is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Union Parish Clerk of Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Union Parish Clerk of Court can be divided into two categories: governmental funds and fiduciary (agency) funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The Union Parish Clerk of Court adopts an annual appropriated budget for the general fund. A budgetary comparison statement is provided for the major fund to demonstrate compliance with this budget.

**Fiduciary funds.** Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Union Parish Clerk of Court's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Union Parish Clerk of Court's performance.

## **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, liabilities of the Union Parish Clerk of Court exceeded assets by \$2,102,621. Liabilities of the Union Parish Clerk of Court exceed Net Position due to the Net OPEB and Net Pension Liabilities. Assets are not available for future spending.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the Union Parish Clerk of Court to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation.



## STATEMENT OF NET POSITION

	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents	\$64,448	\$109,601
Receivables	28,731	28,673
Prepays		2,223
Due from other funds	1,786	1,899
Capital assets (net of accumulated depreciation)	5,813	7,938
TOTAL ASSETS	<u>100,778</u>	<u>150,334</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension and OPEB related	764,499	553,053
<b>LIABILITIES</b>		
Accounts payable	4,581	551
Withholdings payable	2,424	
Net pension liability	1,249,681	991,846
Net OPEB obligation	968,826	914,150
TOTAL LIABILITIES	<u>2,225,512</u>	<u>1,906,547</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension and OPEB related	742,386	773,377
<b>NET POSITION</b>		
Invested in capital assets, net of related debt	5,813	7,938
Unrestricted	<u>(2,108,434)</u>	<u>(1,984,475)</u>
<b>TOTAL NET POSITION</b>	<u><u>(\$2,102,621)</u></u>	<u><u>(\$1,976,537)</u></u>

## STATEMENT OF ACTIVITIES

	2021	2020
Judicial:		
Personal services	\$943,796	\$1,437,514
Operating services	144,628	103,606
Materials and supplies	17,070	21,292
Travel	52,204	66,354
Depreciation expense	2,125	2,125
Total Program Expenses	<u>1,159,823</u>	<u>1,630,891</u>
Program revenues:		
Charges for services:		
License and permits - marriage	3,330	2,800
Clerk's supplemental compensation	24,600	24,600
Court cost, fees, and charges	841,945	839,869
Charges for copies	57,126	55,599
Other revenues	60,117	60,056
Total program revenues	<u>987,118</u>	<u>982,924</u>
Net Program Expenses	<u>(172,705)</u>	<u>(647,967)</u>
General revenues -		
Supreme Court grant	6,441	
LCRAA grant	36,495	
Interest earned	3,685	2,572
Total general revenue	<u>46,621</u>	<u>2,572</u>
Change in Net Position	(126,084)	(645,395)
Net Position - Beginning of year	<u>(1,976,537)</u>	<u>(1,331,142)</u>
Net Position - End of year	<u><u>(\$2,102,621)</u></u>	<u><u>(\$1,976,537)</u></u>

**Financial Analysis of the Government's Funds**

As noted earlier, the Union Parish Clerk of Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide

information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund's unreserved, unassigned fund balance of \$87,960 shows a decrease (of approximately \$53,885) from the prior year amount.

### **General Fund Budgetary Highlights**

Differences between expenditures of the original budget and the final budget were due primarily to an increase in personal services and related benefits and decreases in operating services and travel and other charges. Differences between revenues of the original budget and the final budget were due primarily to decreases in anticipated revenues for court costs, fees and charges, use of money and property and other revenues and increases in license and permits and charges for copies.

### **Capital Asset and Debt Administration**

**Capital assets.** The Union Parish Clerk of Court's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$5,813 (net of accumulated depreciation). This investment includes furniture and equipment. There were no increases for the year and decreases of \$100,339 for the year, due to agency performing a physical inventory. There was also an adjustment to beginning balance of \$4,451 due to the physical inventory.

**Long-term debt.** The Union Parish Clerk of Court contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the clerk's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2021 is \$968,826. Net pension obligation associated with the Pension Plan at June 30, 2021 is \$1,249,681.

### **Requests for Information**

This financial report is designed to provide a general overview of the Union Parish Clerk of Court's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Union Parish Clerk of Court, P.O. Box 487, Farmerville, LA 71241.

November 23, 2021

**BASIC FINANCIAL STATEMENTS**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

STATEMENT OF NET POSITION  
June 30, 2021

**ASSETS**

Cash and cash equivalents	\$64,448
Receivables	28,731
Due from other funds	1,786
Capital assets (net of accumulated depreciation)	<u>5,813</u>
<b>TOTAL ASSETS</b>	<u>100,778</u>

**DEFERRED OUTFLOWS OF RESOURCES**

Pension related	<u>764,499</u>
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**LIABILITIES**

Accounts payable	4,581
Withholdings payable	2,424
Net pension liability	1,249,681
Net OPEB obligation	<u>968,826</u>
<b>TOTAL LIABILITIES</b>	<u>2,225,512</u>

**DEFERRED INFLOWS OF RESOURCES**

Pension and OPEB related	<u>742,386</u>
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**NET POSITION**

Invested in capital assets, net of related debt	5,813
Unrestricted	<u>(2,108,434)</u>
<b>TOTAL NET POSITION</b>	<u><u>(\$2,102,621)</u></u>

See independent auditor's report and the related notes to the financial statements.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

STATEMENT OF ACTIVITIES  
June 30, 2021

Judicial:	
Personal services	\$943,796
Operating services	144,628
Materials and supplies	17,070
Travel	52,204
Depreciation expense	2,125
Total Program Expenses	<u>1,159,823</u>
Program revenues:	
Charges for services:	
License and permits - marriage	3,330
Clerk's supplemental compensation	24,600
Court cost, fees, and charges	841,945
Charges for copies	57,126
Other revenues	60,117
Total program revenues	<u>987,118</u>
Net Program Expenses	(172,705)
General revenues -	
Supreme Court grant	6,441
LCRAA grant	36,495
Interest earned	3,685
Total general revenues	<u>46,621</u>
Change in Net Position	(126,084)
Net Position - Beginning of year	<u>(1,976,537)</u>
Net Position - End of year	<u><u>(\$2,102,621)</u></u>

See independent auditor's report and the related notes to the financial statements.



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2021

**ASSETS**

Cash and cash equivalents	\$64,448
Receivables	28,731
Due from Other Funds	<u>1,786</u>
TOTAL ASSETS	<u><u>\$94,965</u></u>

**LIABILITIES AND FUND BALANCE**

Liabilities -	
Accounts payable	\$4,581
Withholdings payable	<u>2,424</u>
Total Liabilities	7,005
Fund Balances - unassigned	<u>87,960</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$94,965</u></u>

See independent auditor's report and the related notes to the financial statements.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2021

Total Fund Balances at June 30, 2021 - Governmental Funds (Statement C)		<u>\$87,960</u>
Deferred outflows of resources		764,499
Cost of capital assets at June 30, 2021	\$239,634	
Less: Accumulated depreciation	<u>(233,821)</u>	5,813
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Net pension liability		(1,249,681)
Net OPEB		(968,826)
Deferred inflows of resources		<u>(742,386)</u>
Net Position at June 30, 2021 (Statement A)		<u><u>(\$2,102,621)</u></u>

See independent auditor's report and the related notes to the financial statements.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
GOVERNMENTAL FUNDS

Statement of Revenues, Expenditures,  
and Changes in Fund Balances

For the Year Ended June 30, 2021

**REVENUES**

Licenses and permits - marriage	\$3,330
Intergovernmental revenues:	
Supreme Court grant	6,441
LCRAA grant	36,495
Clerk's supplemental compensation	24,600
Fees, charges, and commissions for services:	
Court costs, fees, and charges	841,945
Charges for copies	57,126
Use of money and property	3,685
Total revenues	<u>973,622</u>

**EXPENDITURES**

Current:	
General government - judicial:	
Personal services	813,605
Operating services	144,628
Materials and supplies	17,070
Travel and other charges	52,204
Total expenditures	<u>1,027,507</u>

**EXCESS (Deficiency) OF REVENUES  
OVER EXPENDITURES**

(53,885)

**FUND BALANCES AT BEGINNING OF YEAR**

141,845

**FUND BALANCES AT END OF YEAR**

\$87,960

See independent auditor's report and the related notes to the financial statements.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Reconciliation of Governmental Funds  
Statement of Revenue, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2021

Total net change in fund balances - governmental funds (Statement D)	(\$53,885)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceed depreciation for the period.	(2,125)
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	6,840
Non-employer contributions to cost-sharing pension plan	60,117
Pension expense	<u>(137,031)</u>
Change in net position of governmental activities (Statement B)	<u><u>(\$126,084)</u></u>

See independent auditor's report and the related notes to the financial statements.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Statement of Fiduciary Net Position

June 30, 2021

	<u>ADVANCE DEPOSIT</u>	<u>REGISTRY OF COURT</u>	<u>NON SUPPORT</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$440,982	\$11,793	\$1,195	\$453,970
Accounts receivable			2,013	2,013
<b>TOTAL ASSETS</b>	<u>\$440,982</u>	<u>\$11,793</u>	<u>\$3,208</u>	<u>\$455,983</u>
<b>LIABILITIES</b>				
Due to:				
General Fund	\$1		\$1,785	\$1,786
Accounts payable			227	227
Others	440,981	\$11,793	1,196	453,970
<b>TOTAL LIABILITIES</b>	<u>\$440,982</u>	<u>\$11,793</u>	<u>\$3,208</u>	<u>\$455,983</u>

See independent auditor's report and the related notes to the financial statements.



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2021

	ADVANCE DEPOSIT FUND	REGISTRY OF COURT FUND	NON SUPPORT FUND	TOTAL
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR</b>	<u>\$387,127</u>	<u>\$11,791</u>	<u>\$1,193</u>	<u>\$400,111</u>
<b>ADDITIONS</b>				
State Funds			10,131	10,131
Advance deposits	372,545			372,545
Interest earned on investments	1,337	2		1,339
Total additions	<u>373,882</u>	<u>2</u>	<u>10,131</u>	<u>384,015</u>
Total	<u>761,009</u>	<u>11,793</u>	<u>11,324</u>	<u>784,126</u>
<b>REDUCTIONS</b>				
Clerk's costs to General Fund	207,768		8,945	216,713
Attorney, curators, keepers, etc.	8,119			8,119
Sheriff's fees	30,182		1,183	31,365
State treasurer	9,947			9,947
Judicial fund	7,664			7,664
Refunds	30,910			30,910
Other reductions	25,438			25,438
Total reductions	<u>320,028</u>	<u>NONE</u>	<u>10,128</u>	<u>330,156</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR</b>	<u><u>\$440,981</u></u>	<u><u>\$11,793</u></u>	<u><u>\$1,196</u></u>	<u><u>\$453,970</u></u>

See independent auditor's report and the related notes to the financial statements.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

The accompanying financial statements of the Union Parish Clerk of Court have been prepared in conformity with U.S. generally accepted accounting principles (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.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Union Parish Police Jury is the financial reporting entity for Union Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and c) other organizations for which the 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Union Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. 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.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
Notes to the Financial Statements (Continued)

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 maintains and operates the parish courthouse in which the clerk of court's office is located and provides partial funding for equipment, furniture and supplies of the clerk of court's office, the clerk of court was determined to be a component unit of the Union 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 Union Parish financial reporting entity.

#### **B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

The clerk of court's basic financial statements include both government-wide (reporting the clerk of court as a whole) and fund financial statements (reporting the clerk's major fund). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the clerk are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the clerk, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Assets and Statement of Changes in Fiduciary Net Assets at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net Position are reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position. The clerk first uses restricted resources to finance qualifying activities. The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

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**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the clerk's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the clerk's general revenues.

**Allocation of Indirect Expenses** - The clerk reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Depreciation on buildings is assigned to the "general administration" function due to the fact that buildings serve multiple purposes.

### C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the clerk are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

Fund financial statements report detailed information about the clerk. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The clerk of court's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the clerk are described as follows:

#### **Governmental Fund Type**

**Major Fund** - The General 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'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 Fund Type - Agency Funds**

The Advance Deposit and Registry of Court agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

**1. Accrual:**

Fiduciary type activities are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**2. Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. 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 balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The clerk considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and



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certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the clerk of court.

Based on the above criteria, intergovernmental revenue, recordings, cancellations, court attendance, criminal costs, and other fees, charges, and commissions for services are treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. CASH AND CASH EQUIVALENTS**

Under state law, the clerk of court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the clerk of court has cash and cash equivalents (book balances) totaling \$518,418.

Demand deposits	\$283,864
Time deposits	234,254
Petty cash	300
Total	<u>\$518,418</u>

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by

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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 or exceed the amount on deposit with the fiscal agent. 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. Louisiana Revised Statute 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 Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Clerk's name. The Clerk does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2021, are secured as follows:

Bank Balances	<u>\$563,011</u>
Federal deposit insurance	\$484,254
Pledged securities (uncollateralized)	<u>137,417</u>
Total	<u>\$621,671</u>

**F. 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 has no threshold level for capitalizing capital assets, all assets are capitalized. Capital assets are reported in the government-wide financial statements but not in the fund financial statements. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the clerk, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and building improvements	20 - 40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

**G. ANNUAL AND SICK LEAVE**

Employees of the clerk of court's office receive 5 to 20 days of non-cumulative vacation leave each year, depending on the length of service. Employees earn from 8 to 12 hours of sick

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leave per month, depending on length of service. Sick leave may be accumulated to a maximum of 120 days, however, no compensation is paid for such accumulated leave upon termination.

**H. RISK MANAGEMENT**

The clerk is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the clerk maintains commercial insurance policies covering her automobile, professional liability and surety bond coverage. In addition to the above policies, the clerk also maintains an errors and omissions claims paid policy with the Louisiana Clerks of Court Risk Management Agency. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2021.

**I. PENSION PLANS**

The Union Parish Clerk's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 3. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

**J. EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.

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- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

*Nonspendable* - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

*Restricted* - represents balances where constraints have been established by parties outside the Clerk's office or imposed by law through constitutional provisions or enabling legislation.

*Committed* - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Clerk's highest level of decision-making authority.

*Assigned* - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

*Unassigned* - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$87,960. If applicable, the Clerk would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Clerk

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considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

**K. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

**M. ESTIMATES**

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

**2. RECEIVABLES**

Receivables of \$30,744 at June 30, 2021, are as follows:

<u>Class of receivables:</u>	<u>GENERAL</u>	<u>AGENCY</u>	<u>TOTAL</u>
Fees, charges, and commissions for services:	<u>FUND</u>	<u>FUND</u>	<u>TOTAL</u>
Computer receivables	\$28,731		\$28,731
Non-support		\$2,013	2,013
Total	<u>\$28,731</u>	<u>\$2,013</u>	<u>\$30,744</u>

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**3. CHANGES IN CAPITAL ASSETS**

A summary of changes in office furnishings and equipment follows:

Balance, June 30, 2020	\$339,973
Additions	NONE
Deletions	<u>(100,339)</u>
Balance, June 30, 2021	239,634
Less accumulated depreciation	<u>(233,821)</u>
Net Capital Assets	<u><u>\$5,813</u></u>

Depreciation expense of \$2,125 was charged to the judicial function. Adjustments were made due to agency performing a physical inventory.

**4. NOTE DISCLOSURES AND REQUIRED SUPPLEMENTARY INFORMATION FOR A COST-SHARING EMPLOYER**

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

*Summary of Significant Accounting Policies.*

The Louisiana Clerks' of Court Retirement and Relief Fund prepared its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The Louisiana Clerks' of Court Retirement and Relief Fund employer schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2020.



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***Plan Fiduciary Net Position***

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

***Pension Amount Netting***

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

***Plan Description.***

The Fund was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:1501 for eligible employees of the clerk of the supreme court, each of the district courts, each of the courts of appeal, each of the city and traffic courts in cities having a population in excess of four hundred thousand at the time of entrance into the Fund, the Louisiana Clerks' of Court Association, the Louisiana Clerks of Court Insurance Fund, and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The Louisiana Clerks' of Court Retirement and Relief Fund of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov).

***Plan Benefits***

A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 65 if hired on or after January 1, 2011) or more and terminating employment. Regular retirement benefits, payable monthly for life, equal 3% percent of the members monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3 and 1/3 percent for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011) . For members hired before July 1, 2006 and who retire prior to January 1,

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2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit of increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, compensation is based on the highest compensated sixty consecutive months with a limit of 10% increase 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.

### ***Contributions***

According to the state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2020, the actual employer contribution rate was 19.0%. 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. Non-employer contributions are recognized as revenue during the year and excluded from pension expense. Non-employer contribution revenue for the year ended June 30, 2020 was \$60,117.

The Clerk of Court's contractually required composite contribution rate for the year ended June 30, 2021 was 21% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Clerk were \$102,256 for the year ended June 30, 2021.

The Clerk has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the Clerk contributed an additional \$39,348 on behalf of the employees for the year.

### ***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the years ending June 30, 2021 and 2020, the Clerk reported a liability of \$1,249,681 and \$991,846, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and 2019, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerks' proportion of the net pension liability was based on a projection of the Clerks' long-term share of contributions to the pension plan relative to the projected contributions of all participating clerks' actuarially determined. At June 30, 2020, the Clerks' proportion was .519 percent, which was a decrease of .0267 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Clerk recognized pension expense of \$245,507. At June 30, 2020, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:



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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected actual experience	\$15,613	\$15,455
Changes in Assumptions	110,836	
Net difference between projected and actual earnings on pension plan	267,838	
Changes in employer's proportion of beginning NPL	2,523	\$49,532
Differences between employer and proportionate share of contributions	145	100
Subsequent measurement contributions	102,256	
Total	\$499,211	\$65,087

\$102,256 reported as deferred outflows of resources related to pensions resulting from the Clerks' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$79,259
2021	104,599
2022	84,874
2023	63,135
Total	\$331,867

**Actuarial assumptions.** The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2020
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Projected salary increases	1.5 years of service 6.2% 5 years or more 5.0%
Inflation rate	2.5%
Mortality rates	Pub - 2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale

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Expected remaining service lives	2014-2020 - 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 deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2020 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study performed over 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 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 product the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long-term expected rate of return was 6.18%, for the year ended June 30, 2020.

The discounted 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 of the Clerks' proportionate share of the net pension liability to changes in the 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 pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2020.

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Clerks' proportionate share of the net pension liability	\$1,743,912	\$1,249,681	\$833,106

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 Notes to the Financial Statements (Continued)

**5. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**Plan Description.** The Union Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The Union Parish Clerk of Court’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Clerk. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Clerk. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

**Benefits Provided -** Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by the Louisiana Clerks’ of Court Retirement and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of age 55 and 25 years of service; or, attainment of age 60 and 12 years of service; employees hired on and after January 1, 2011 are not able to retire or enter DROP until age 60 without actuarial reduction in benefits.

Life insurance coverage is provided to retirees and 100% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance coverage amounts are reduced to 50% of the original amount at age 70.

**Employees covered by benefit terms -** At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	<u>11</u>
Total employees	<u><u>15</u></u>

**Total OPEB Liability**

The Clerk’s total OPEB liability of \$968,826 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and other inputs -** The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	3.0%, including inflation
Prior Discount rate	2.21% annually
Discount rate	2.16% annually
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

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The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index on the applicable measurement dates.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2021.

**Changes in the Total OPEB Liability**

Balance at June 30, 2020	\$914,150
Changes for the year:	
Service cost	31,104
Interest	20,546
Differences between expected and actual	29,281
Changes in assumptions	7,655
Benefit payments and net transfers	(33,910)
Net Changes	<u>54,676</u>
Balance at June 30, 2021	<u><u>\$968,826</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 (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	<b>1.0% Decrease (1.16%)</b>	<b>Current Discount Rate (2.16%)</b>	<b>1.0% Increase (3.16%)</b>
<u>Total OPEB liability</u>	<u>\$1,152,257</u>	<u>\$968,826</u>	<u>\$825,526</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* - The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Discount Rate (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
<u>Total OPEB liability</u>	<u>\$892,290</u>	<u>\$968,826</u>	<u>\$1,064,699</u>

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

For the year ended June 30, 2021, the Clerk recognized OPEB expense of \$27,072. At June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$47,205	(\$677,299)
Changes in assumptions	218,083	
Total	<u>\$265,288</u>	<u>(\$677,299)</u>

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

Year ended June 30:	
2022	(\$24,579)
2023	(24,579)
2024	(24,579)
2025	(24,579)
2026	(24,579)
Thereafter	(\$289,117)

**6. DEFERRED COMPENSATION**

All of the employees of the Union Parish Clerk of Court are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed amount set by the IRS) to the plan on a pre-tax basis. The contributions are withheld from the employees' paycheck and the Clerk matches up to \$250 per month. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The Union Parish Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2021, the Clerk's matching funds totaled \$24,630.

UNION PARISH CLERK OF COURT  
 Farmerville, Louisiana  
 Notes to the Financial Statements (Continued)

**7. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 2021, are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$1,786	
Agency Funds:		
Registry of Court Fund		\$1
Non Support Fund		<u>1,785</u>
Total	<u>\$1,786</u>	<u>\$1,786</u>

**8. LITIGATION AND CLAIMS**

The Union Parish Clerk of Court is not involved in any litigation at June 30, 2021, nor is she aware of any unasserted claims.

**9. SUBSEQUENT EVENTS**

Subsequent events have been evaluated through November 23, 2021, which is the date the financial statements were available to be issued, and it has been determined that one significant event requires disclosure. The COVID-19 outbreak in the United States and Louisiana has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Union Parish Clerk of Court and the duration cannot be estimated at this time.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2021

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
License and permits-marriage	\$2,400	\$3,330	\$3,330	
Supreme Court grant			6,441	6,441
LCRAA grant			36,495	36,495
Clerk's supplemental compensation	24,600	24,600	24,600	
Fees, charges, and commissions for services:				
Court costs, fees, and charges	865,909	843,821	841,945	(\$1,876)
Charges for copies	48,800	59,106	57,126	(1,980)
Use of money and property	6,600	3,496	3,685	189
Other revenue	1,142	36		(36)
Total revenues	<u>949,451</u>	<u>934,389</u>	<u>973,622</u>	<u>39,233</u>
<b>EXPENDITURES</b>				
Current:				
General government - judicial				
Personal services and related benefits	766,037	810,859	813,605	(2,746)
Operating services	103,815	101,511	144,628	(43,117)
Materials and supplies	18,780	18,047	17,070	977
Travel and other charges	68,363	55,437	52,204	3,233
Total expenditures	<u>956,995</u>	<u>985,854</u>	<u>1,027,507</u>	<u>(41,653)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	(7,544)	(51,465)	(53,885)	2,420
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>251,571</u>	<u>253,083</u>	<u>141,845</u>	<u>111,238</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$244,027</u>	<u>\$201,618</u>	<u>\$87,960</u>	<u>\$113,658</u>

See independent auditor's report and the related notes to the financial statements.



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2021

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the Union Parish Clerk's office during the month of June for comments from taxpayers. The budget is then legally adopted by the clerk and amended during the year, as necessary. The budget is established and controlled by the clerk at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Union Parish Clerk of Court  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 FYE June 30, 2021

<b>Total OPEB Liability</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Service cost	\$532,350	\$22,743	\$34,151	\$31,104
Interest	50,572	32,197	33,434	20,546
Changes of benefits terms	NONE	NONE	NONE	NONE
Differences between expected and actual experience	(533,994)	26,604	(336,553)	29,281
Changes of assumptions	NONE	16,082	277,087	7,655
Benefit payments	(35,550)	(37,505)	(32,142)	(33,910)
Net change in total OPEB liability	13,378	60,121	(24,023)	54,676
Total OPEB liability - beginning	<u>864,674</u>	<u>878,052</u>	<u>938,173</u>	<u>914,150</u>
Total OPEB liability - ending	<u>\$878,052</u>	<u>\$938,173</u>	<u>\$914,150</u>	<u>\$968,826</u>
Covered employee payroll	\$531,900	\$547,857	\$476,704	\$491,005
Net OPEB liability as a percentage of covered-employee payroll	165.08%	171.24%	191.76%	197.31%

**Notes to Schedule:**

<i>Benefit Changes</i>	None	None	None	None
<i>Changes in Assumptions:</i>	None	None	None	None
<i>Discount Rate:</i>	3.62%	3.50%	2.21%	2.16%
<i>Mortality:</i>	RP-2000	RP-2000	RP-2014	RP-2014
<i>Trend:</i>	5.50%	5.50%	Variable	Variable

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

See independent auditor's report and the related notes to the financial statements.

**Union Parish Clerk of Court**  
**Schedule of Employer's Share of Net Pension Liability**  
**June 30, 2021**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.518804%	\$699,795	\$456,592	153.26%	79.37%
2015	0.540621%	\$810,949	\$488,398	166.04%	78.13%
2016	0.560064%	\$1,036,104	\$511,194	202.68%	74.17%
2017	0.568696%	\$860,400	\$513,039	167.71%	79.69%
2018	0.561551%	\$934,028	\$521,383	179.14%	79.08%
2019	0.546173%	\$991,846	\$532,677	186.20%	77.93%
2020	0.519431%	\$1,249,681	\$515,045	242.64%	72.09%

\* Amounts presented were determined as of the measurement date (previous fiscal year end).

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

See independent auditor's report and the related notes to the financial statements.

**Union Parish Clerk of Court  
Schedule of Employer Contributions  
June 30, 2021**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$84,470	\$84,470	\$0	\$456,592	18.50%
2015	\$92,796	\$92,796	\$0	\$488,398	19.00%
2016	\$97,127	\$97,127	\$0	\$511,194	19.00%
2017	\$97,477	\$97,477	\$0	\$513,039	19.00%
2018	\$99,063	\$99,063	\$0	\$521,383	19.00%
2019	\$101,209	\$101,209	\$0	\$532,677	19.00%
2020	\$97,858	\$97,858	\$0	\$515,045	19.00%

\* Amounts presented were determined as of the end of the fiscal year.

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

See independent auditor's report and the related notes to the financial statements.

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2021

DODI EUBANKS, CLERK OF COURT

PURPOSE	AMOUNT
Salary	\$110,154
Expense Allowance	13,475
Supplemental Compensation	24,600
Election expense	1,800
Benefits-insurance	11,777
Benefits-retirement	43,357
Benefits-deferred compensation	3,000
Benefits-Medicare	2,654
Car Allowance	21,600
Per Diem	390
Registration fees	625
Housing and lodging	545
Cellphone	355
Surety bond insurance	100
Membership dues-Clerk's Association	2,233

See independent auditor's report.

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
GENERAL FUND  
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended <u>12/30/2020</u>	Second Six Month Period Ended <u>6/30/2021</u>
<b>Receipts From:</b>		
Union Parish Sheriff - Criminal Court Costs/Fees	\$14,790	\$14,659
Union Parish Sheriff - Bond Fees	844	1,010
Union Parish Police Jury - Criminal Court Costs/Fees	<u>1,000</u>	<u>910</u>
<b>Subtotal Receipts</b>	<u>\$16,634</u>	<u>\$16,579</u>
<b>Total: Ending Balance of Amounts collected but not Received</b>	<u>NONE</u>	<u>NONE</u>

See independent auditor's report.



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
FIDUCIARY FUNDS  
For the Year Ended June 30, 2021

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
<b>Beginning Balance of Amounts Collected</b>	\$405,722	\$415,375
<b>Add: Collections</b>		
Civil Fees	176,252	206,061
Interest Earnings on Collected Balances	438	937
<b>Subtotal Collections</b>	176,690	206,998
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
Union Parish Sheriff, Civil Fees	542	694
Louisiana State Treasurer, Judicial Supplemental Compensation, Civil Fees	5,687	5,916
Louisiana Supreme Court, Civil Fees	196	215
State Treasurers Office, Battered Womens Fund, Civil Fees	320	490
State of Louisiana Unclaimed Property, Civil Fees	6,841	5,823
Secretary of State, Civil Fees	50	300
Third Judicial District Drug Court, Civil Fees	3,315	4,170
Lincoln Parish Clerk of Court, Civil Fees	245	NONE
Lincoln Parish Sheriff, Service/Collection Fees	622	898
Avoyelles Parish Sheriff, Service/Collection Fees	46	NONE
Bienville Parish Sheriff, Service/Collection Fees	30	101
Bossier Parish Sheriff, Service/Collection Fees	95	NONE
Caddo Parish Sheriff, Service/Collection Fees	522	318
Caldwell Parish Sheriff, Service/Collection Fees	30	38
Claiborne Parish Sheriff, Service/Collection Fees	189	65
DeSoto Parish Sheriff, Service/Collection Fees	NONE	147
East Baton Rouge Sheriff, Service/Collection Fees	1,371	1,373
Grant Parish Sheriff, Service/Collection Fees	NONE	71
Iberia Parish Sheriff, Service/Collection Fees	72	NONE
Jackson Parish Sheriff, Service/Collection Fees	182	273
Lafayette Parish Sheriff, Service/Collection Fees	NONE	30
Livingston Parish Sheriff, Service/Collection Fees	NONE	43
Morehouse Parish Sheriff, Service/Collection Fees	134	NONE
Orleans Parish Sheriff, Service/Collection Fees	60	NONE
Ouachita Parish Sheriff, Service/Collection Fees	2,572	2,261
Rapides Parish Sheriff, Service/Collection Fees	NONE	497
Richland Parish Sheriff, Service/Collection Fees	203	140
St. John the Baptist Parish Sheriff, Service/Collection Fees	35	NONE
St. Tammany Parish Sheriff, Service/Collection Fees	65	36
Tangipahoa Parish Sheriff, Service/Collection Fees	92	NONE
Union Parish Sheriff, Service/Collection Fees	8,691	8,718
Webster Parish Sheriff, Service/Collection Fees	NONE	40
West Carroll Parish Sheriff, Service/Collection Fees	NONE	53
West Feliciana Parish Sheriff, Service/Collection Fees	60	NONE
Winn Parish Sheriff, Service/Collection Fees	83	NONE

Union Parish Clerk of Court  
 Justice System Funding Schedule -  
 Collecting/Disbursing  
 FYE June 30, 2021

Schedule 7

CASH BASIS PRESENTATION	First Six Month Period Ended 12/30/2020	Second Six Month Period Ended 6/30/2021
<b>Less: Amounts Retained by Collecting Agency</b>		
Union Parish Clerk of Court, Civil Fees	<u>\$100,537</u>	<u>\$116,421</u>
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	24,565	12,027
Other Disbursements to Individuals	8,940	5,743
Payments to 3 <sup>rd</sup> Party Collection/Processing Agencies	<u>645</u>	<u>1,816</u>
<b>Subtotal Disbursements/Retainage</b>	167,037	168,717
<b>Total: Ending Balance of Amounts collected but not Disbursed/Retained</b>	<u><u>\$415,375</u></u>	<u><u>\$453,656</u></u>

See independent auditor's report.

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent auditor's report on compliance and internal control over financial reporting is presented in compliance with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Member:  
American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants

## MARY JO FINLEY, CPA, INC.

A PROFESSIONAL ACCOUNTING CORPORATION  
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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

### **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***

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund and the fiduciary funds of the Union Parish Clerk of Court, a component unit of the Union Parish Police Jury, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Union Parish Clerk of Court's basic financial statements, and have issued my report thereon dated November 23, 2021.

#### **Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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's internal control. Accordingly, I do not express an opinion on the effectiveness of the Clerk's internal control.

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during my audit I did identify a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001, that I consider to be a material weakness.



UNION PARISH CLERK OF COURT

Farmerville, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 2021

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Union Parish Clerk of Court's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 is required to be reported under *Government Auditing Standards*.

**Union Parish Clerk of Court's Response to Findings**

Union Parish Clerk of Court's response to the findings identified in my audit is described in the accompanying schedule of findings. Union Parish Clerk of Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

**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 Union Parish Clerk of Court'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 Union Parish Clerk of Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana

November 23, 2021

UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Schedule of Findings  
For the Year Ended June 30, 2021

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the Union Parish Clerk of Court.
2. No instances of noncompliance material to the financial statements of the Union Parish Clerk of Court were disclosed during the audit.
3. One material weakness relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2021-001 Inadequate Segregation of Duties**

**Condition:** The segregation of duties is inadequate to provide effective internal control.

**Criteria:** Adequate segregation of duties is essential to a proper internal control structure.

**Cause of Condition:** The condition is due to economic limitations.

**Effect of Condition:** Not determined.

**Recommendation:** No action is recommended.

**Response:** Management has segregated the duties as much as the size of the office will allow.



UNION PARISH CLERK OF COURT  
Farmerville, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2021

The following is a summary of the status of prior year findings included in the auditors report as of and for the year ended June 30, 2020:

**2020-001      Inadequate Segregation of Duties**

**Condition:** The segregation of duties is inadequate to provide effective internal control.

**Status:** This finding has not been resolved and is repeated for the current year.



**DODI EUBANKS**  
**CLERK THIRD JUDICIAL COURT - UNION PARISH**

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November 23, 2021

Mary Jo Finley, CPA  
1 16 Professional Drive  
West Monroe, LA 71291

In reference to response to segregation of duties

**INADEQUATE SEGREGATION OF DUTIES**

As Clerk of Court, I am ultimately responsible for the finances of the office. We have segregated the duties as much as the size of our office allow. My determination to provide effective internal control has been verified in that we adequately maintained accuracy of all finances.

Sincerely,

Dodi Eubanks,  
Union Parish Clerk of Court