

**SABINE PARISH CLERK OF COURT  
MANY, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
JUNE 30, 2021**

Sabine Parish Clerk of Court  
Many, Louisiana

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Sabine Parish Clerk of Court  
Many, Louisiana

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# Sabine Parish Clerk of Court

P. O. Box 419  
Many, LA 71449

## MANAGEMENT'S DISCUSSION AND ANALYSIS for the Year Ended June 30, 2021

The Management's Discussion and Analysis of the Sabine Parish Clerk of Court's financial performance presents a narrative overview and analysis of the Clerk's financial activities for the year ended June 30, 2021. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the additional information contained in the Clerk's financial statements, which begin on page 11.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Clerk as a whole and present a longer-term view of the Clerk's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

- 1) The Sabine Parish Clerk of Court had cash and investments of \$2,474,019 at June 30, 2021, which represents an increase of \$190,768 from the prior year.
- 2) The Sabine Parish Clerk of Court had accounts receivable of \$25,444 at June 30, 2021, which represents an increase of \$8,050 from the prior year.
- 3) The Sabine Parish Clerk of Court had accounts payable and accruals of \$19,799 at June 30, 2021, which represents an increase of \$2,729 from the prior year.
- 4) The Sabine Parish Clerk of Court had total revenues of \$1,444,039 for the year ended June 30, 2021, which represents a decrease of \$135,383 from the prior year.
- 5) The Sabine Parish Clerk of Court had fees, and charges for services revenues of \$1,356,187 for the year ended June 30, 2021, which represents an increase of \$90,859 from the prior year.
- 6) The Sabine Parish Clerk of Court had total expenses of \$1,358,111 for the year ended June 30, 2021, which represents a decrease of \$15,774 from the prior year.
- 7) The Sabine Parish Clerk of Court had personnel services expense of \$986,771 for the year ended June 30, 2021, which represents a decrease of \$7,579 from the prior year.
- 8) The Sabine Parish Clerk of Court had operating services expense of \$277,276 for the year ended June 30, 2021, which represents a decrease of \$16,468 from the prior year.
- 9) The Sabine Parish Clerk of Court had supplies expense of \$57,187 for the year ended June 30, 2021, which represents an increase of \$11,037 from the prior year.
- 10) The Sabine Parish Clerk of Court had no capital asset purchases for the years ended June 30, 2021 and June 30, 2020.

## Overview of the Financial Statements

The following illustrates the minimum requirements for the Sabine Parish Clerk of Court as established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*.

### Management's Discussion and Analysis Basic Financial Statements Required Supplementary Information (Other than MD&A)

These financial statements consist of three sections – Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

## Basic Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position (on page 11) and the Statement of Activities (on page 12) provide information about the activities of the Sabine Parish Clerk of Court as a whole and present a longer-term view of the Clerk's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities report the Clerk's net position and changes in it. You can think of the Clerk's net position, the difference between assets and liabilities, as one way to measure the Clerk's financial health, or financial position. Over time, increases or decreases in the Clerk's net position is one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 14. All of the Clerk's basic services are reported in a governmental fund, which focus on how money flows into and out of this fund and the balances left at year end that are available for spending. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short term view of the Clerk's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Clerk's activities as well as what remains for future spending.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2021</u>	<u>2020</u>
ASSETS:		
Current and Other Assets	\$2,518,655	\$2,309,685
Capital Assets, Net	<u>46,501</u>	<u>53,406</u>
Total Assets	<u>\$2,565,156</u>	<u>\$2,363,091</u>
DEFERRED OUTFLOWS OF RESOURCES:	<u>\$ 587,689</u>	<u>\$ 359,974</u>
LIABILITIES:		
Other Liabilities	\$ 19,799	\$ 17,070
Other Post-Employment Benefits Payable	720,892	653,379
Net Pension Liability	<u>1,196,709</u>	<u>943,288</u>
Total Liabilities	<u>\$1,937,400</u>	<u>\$1,613,737</u>
DEFERRED INFLOWS OF RESOURCES:	<u>\$ 291,218</u>	<u>\$ 271,029</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 46,501	\$ 53,406
Unrestricted	<u>877,726</u>	<u>784,893</u>
Total Net Position	<u>\$ 924,227</u>	<u>\$ 838,299</u>

Net position of the Sabine Parish Clerk of Court increased by \$85,928 or 10% from the previous fiscal year. The increase is the result of increased charges for services during the fiscal year ended June 30, 2021 (See the following table).

Summary of Statement of Activities

	<u>2021</u>	<u>2020</u>
REVENUES:		
Program Revenues-		
Fees and Charges for Services	\$1,356,187	\$1,254,470
Operating Grants and Contributions	24,924	24,600
General Revenues	<u>62,928</u>	<u>74,110</u>
Total Revenues	\$1,444,039	\$1,353,180
EXPENDITURES:		
General Government-		
Expenses	<u>1,358,111</u>	<u>1,373,885</u>
Change in Net Position	<u>\$ 85,928</u>	<u>\$ (20,705)</u>

The Sabine Parish Clerk of Court's total revenues increased by \$90,859 or 7% from the previous year. The total cost of all programs and services decreased by \$15,774 or 1%.

### Capital Assets and Debt Administration

#### Capital Assets

At June 30, 2021, the Sabine Parish Clerk of Court had \$46,501, net of depreciation, invested in a broad range of capital assets (see table below). This amount represents a net decrease (including additions and deductions) of \$6,905 or 13% from the previous year.

Capital Assets at Year End (Net of Depreciation)		
	<u>2021</u>	<u>2020</u>
Building Improvements	\$43,555	\$47,514
Furniture, Fixtures and Equipment	<u>2,946</u>	<u>5,892</u>
Total	<u>\$46,501</u>	<u>\$53,406</u>

#### Debt

The Sabine Parish Clerk of Court had \$720,892 in Other Post-Employment Benefits, and \$1,196,709 in Net Pension Liability outstanding at year end. This represents differences of \$67,513 and \$253,421, respectively, as compared to the previous year, as shown in the table below.

Outstanding Debt at Year End		
	<u>2021</u>	<u>2020</u>
Other Post-Employment Benefits	\$ 720,892	\$ 653,379
Net Pension Liability	<u>1,196,709</u>	<u>943,288</u>
Total	<u>\$1,917,601</u>	<u>\$1,596,667</u>

#### Variations between Final Budgets and Actual Amounts

Actual revenues were \$129,190 more than budgeted amounts. Actual expenditures were \$22,110 less than budgeted amounts. Both variances are within the 5% allowed.

#### Economic Factors and Next Year's Budget

The Sabine Parish Clerk of Court's elected official considered the following factors and indicators when setting next year's budget, rates and fees. These factors and indicators include:

1. Fees, and charges for services
2. Interest income
3. Miscellaneous revenues

The Sabine Parish Clerk of Court does not expect any significant changes in next year's results as compared to the current year.

Contacting the Sabine Parish Clerk of Court

This financial report is designed to provide our citizens and creditors with a general overview of the Sabine Parish Clerk of Court's finances and to show the Clerk of Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Sabine Parish Clerk of Court at P. O. Box 419, Many, LA 71449.



**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447  
[www.tcbtcpa.com](http://www.tcbtcpa.com)

**INDEPENDENT AUDITORS' REPORT**

Honorable Shelly Salter  
Sabine Parish Clerk of Court  
P. O. Box 419  
Many, Louisiana 71449

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, major funds and fiduciary fund of the Sabine Parish Clerk of Court, a component unit of the Sabine 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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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 and the *Louisiana Governmental Audit Guide*. Those standards require that we 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 auditors' 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

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

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and 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 management's discussion and analysis in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to 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.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the Justice System Funding Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and the Justice System Funding Schedules are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2021, on our consideration of the Clerk'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's internal control over financial reporting and compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

December 16, 2021

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

Sabine Parish Clerk of Court  
Statement of Net Position  
June 30, 2021

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$1,974,323
Investments	499,696
Revenue Receivable	25,444
Prepaid Expense	<u>19,192</u>
Total Current Assets	\$2,518,655
Noncurrent Assets:	
Capital Assets, Net	<u>46,501</u>
Total Assets	\$2,565,156
DEFERRED OUTFLOWS OF RESOURCES:	
Pension	\$ 486,674
OPEB	<u>101,015</u>
Total Deferred Outflows of Resources	\$ <u>587,689</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable & Accruals	\$ 15,775
Payroll & Related Liabilities	<u>4,024</u>
Total Current Liabilities	\$ <u>19,799</u>
Noncurrent Liabilities:	
Other Post-Employment Benefits	\$ 720,892
Net Pension Liability	<u>1,196,709</u>
Total Noncurrent Liabilities	\$1,917,601
Total Liabilities	\$1,937,400
DEFERRED INFLOWS OF RESOURCES:	
Pension	\$ 46,527
OPEB	<u>244,691</u>
Total Deferred Inflows of Resources	\$ <u>291,218</u>
NET POSITION:	
Net Investment in Capital Assets	\$ 46,501
Unrestricted	<u>877,726</u>
Total Net Position	\$ <u>924,227</u>

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Statement of Activities  
June 30, 2021

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Fees and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Judicial-					
Personnel Services	\$ 986,771	\$ 985,373	\$24,600	\$ 0	\$ 23,202
Travel	5,087	5,080	0	0	(7)
Operating Services	277,276	276,883	324	0	(69)
Supplies	57,187	57,106	0	0	(81)
Professional Services	24,885	24,850	0	0	(35)
Depreciation	<u>6,905</u>	<u>6,895</u>	<u>0</u>	<u>0</u>	<u>(10)</u>
Total Governmental Activities	<u>\$1,358,111</u>	<u>\$1,356,187</u>	<u>\$24,924</u>	<u>\$ 0</u>	<u>\$ 23,000</u>
General Revenues:					
Miscellaneous-					
					\$ 3,590
					57,568
					<u>1,770</u>
					\$ <u>62,928</u>
					\$ 85,928
					<u>838,299</u>
					<u>\$924,227</u>

See independent auditors' report and the notes to the financial statements.

## FUND FINANCIAL STATEMENTS



Sabine Parish Clerk of Court  
Balance Sheet-Governmental Funds  
June 30, 2021

	<u>Major Funds</u>		<u>Total</u>
	<u>General Fund</u>	<u>Advance Deposit Fund</u>	
<b>ASSETS:</b>			
Cash & Cash Equivalents	\$1,661,586	\$312,737	\$1,974,323
Investments	499,696	0	499,696
Revenue Receivable	25,444	0	25,444
Prepaid Expense	<u>19,192</u>	<u>0</u>	<u>19,192</u>
Total Assets	<u>\$2,205,918</u>	<u>\$312,737</u>	<u>\$2,518,655</u>
<b>LIABILITIES:</b>			
Accounts Payable & Accruals	\$ 15,775	\$ 0	\$ 15,775
Payroll & Related Liabilities	<u>4,024</u>	<u>0</u>	<u>4,024</u>
Total Liabilities	<u>\$ 19,799</u>	<u>\$ 0</u>	<u>\$ 19,799</u>
<b>FUND BALANCE:</b>			
Restricted for:			
Nonspendable-			
Prepaid Expense	\$ 19,192	\$ 0	\$ 19,192
Special Purpose	0	312,737	312,737
Unassigned	<u>2,166,927</u>	<u>0</u>	<u>2,166,927</u>
Total Fund Balance	<u>\$2,186,119</u>	<u>\$312,737</u>	<u>\$2,498,856</u>
Total Liabilities & Fund Balance	<u>\$2,205,918</u>	<u>\$312,737</u>	<u>\$2,518,655</u>

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Position  
June 30, 2021

Total Fund Balance for the Governmental Fund at June 30, 2021 \$ 2,498,856

Total Net Position reported for Governmental Activities  
in the Statement of Net Position is different because:

The following used in Governmental Activities are not  
financial resources and, therefore, are not reported  
in the Governmental Fund Balance Sheet:

Capital Assets	622,258
Less Accumulated Depreciation	(575,757)
Deferred Outflows of Resources	587,689

The following are not due and payable in the  
current period and therefore are not reported in the  
Governmental Funds Balance Sheet:

Other Post-Employment Benefits	(720,892)
Net Pension Liability	(1,196,709)
Deferred Inflows of Resources	<u>(291,218)</u>

Total Net Position of Governmental Activities at June 30, 2021 \$ 924,227

Sabine Parish Clerk of Court  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
June 30, 2021

	<u>Major Funds</u>		<u>Total</u>
	<u>General Fund</u>	<u>Advance Deposit Fund</u>	
REVENUES:			
Fees & Charges for Services	\$ 844,191	\$ 511,996	\$1,356,187
Intergovernmental	24,924	0	24,924
Miscellaneous-			
Interest Income	3,068	522	3,590
Other Revenue	<u>1,770</u>	<u>0</u>	<u>1,770</u>
Total Revenues	<u>\$ 873,953</u>	<u>\$ 512,518</u>	<u>\$1,386,471</u>
EXPENDITURES:			
Current-			
Judicial-			
Personnel Services	\$ 815,795	\$ 0	\$ 815,795
Travel	5,087	0	5,087
Operating Services	104,936	172,340	277,276
Supplies	57,187	0	57,187
Professional Services	<u>24,885</u>	<u>0</u>	<u>24,885</u>
Total Expenditures	<u>\$1,007,890</u>	<u>\$ 172,340</u>	<u>\$1,180,230</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ (133,937)</u>	<u>\$ 340,178</u>	<u>\$ 206,241</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 285,237	\$ 0	\$ 285,237
Operating Transfers Out	<u>0</u>	<u>(285,237)</u>	<u>(285,237)</u>
Total Other Financing Sources (Uses)	<u>\$ 285,237</u>	<u>\$(285,237)</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 151,300	\$ 54,941	\$ 206,241
Fund Balance-Beginning of Year	<u>2,034,819</u>	<u>257,796</u>	<u>2,292,615</u>
Fund Balance-End of Year	<u>\$2,186,119</u>	<u>\$ 312,737</u>	<u>\$2,498,856</u>

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Reconciliation of the Statement of Revenues, Expenditures  
and Changes in Fund Balances of the Governmental Funds  
to the Statement of Activities  
for the Year Ended June 30, 2021

Total Net Change in Fund Balance at June 30, 2021, per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 206,241
The Change in Net Position reported for Governmental Activities in the Statement of Activities is different because:	
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the Statement of Revenues, Expenditures and Changes in Fund Balances	57,568
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. These amounts are:	
Depreciation Expense	(6,905)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in the Statement of Revenues, Expenditures, and Changes in Fund Balances-	
Change in Other Post-Employment Benefits	(25,416)
Change in Pension Expense	<u>(145,560)</u>
Total Changes in Net Position at June 30, 2021, per Statement of Activities	\$ <u>85,928</u>

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Statement of Fiduciary Net Position  
Fiduciary Fund  
June 30, 2021

	Registry of Court <u>Fund</u>
ASSETS:	
Cash & Cash Equivalents	\$ <u>1,268,227</u>
LIABILITIES:	
Due to Others	\$ <u>1,268,227</u>

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Statement of Changes in Fiduciary Net Position  
for the Year Ended June 30, 2021

	Registry of Court <u>Fund</u>
ADDITIONS:	
Suits and Successions	\$ 139,917
Interest Income	<u>1,794</u>
Total Additions	\$ <u>141,711</u>
DEDUCTIONS:	
Settlements to Litigants	\$ <u>91,113</u>
Change in Liabilities	\$ 50,598
Liabilities-Beginning	<u>1,217,629</u>
Liabilities-Ending	<u>\$1,268,227</u>

See independent auditors' report and notes to the financial statements.

## NOTES TO FINANCIAL STATEMENTS

Sabine Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2021

Introduction:

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

1. Summary of Significant Accounting Policies:

A. BASIS OF PRESENTATION-

The accompanying financial statements of the Sabine Parish Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY-

As the governing authority of the parish, for reporting purposes, the Sabine Parish Police Jury is the financial reporting entity for Sabine Parish. The financial reporting entity consists of (a) the primary government (Police Jury), (b) other organizations for which the 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 Statement No. 14 established criteria for determining which component units should be considered part of the Sabine Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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



Sabine Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2021

Because the Sabine Parish Police Jury provides office facilities for the Clerk, the Clerk was determined to be fiscally dependent on the Police Jury and accordingly is considered to be a component unit of the Sabine Parish Police Jury, the financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the Clerk and do not present information on the Sabine Parish Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING-

The Sabine Parish Clerk of Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Clerk of Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the Clerk are classified into two categories, governmental and fiduciary, as follows:

Governmental Funds

Governmental funds account for the Clerk of Court's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the Clerk of Court include:

General Fund

The General Fund (Salary Fund), as provided by Louisiana Revised Statute 13:781, is the principal fund of the Sabine Parish Clerk of Court and accounts 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.

Special Revenue Fund – Advance Deposit

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, is used to account for the proceeds of advanced costs received by plaintiffs in ordinary suits. The advanced costs shall be disbursed to the clerk's salary fund and to others as their fees accrue.

Fiduciary Funds

The agency fund, Registry of Court Fund accounts for assets held by the Clerk as an agent for litigants held pending court action or for legally required payments to others. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency fund has no measurement focus, but uses the accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING-

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the Sabine Parish Clerk of Court, except for the fiduciary funds which are reported separately.

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

#### Fund Financial Statements

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

The 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 Sabine Parish Clerk of Court considers all revenues available if collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

#### Revenues-

Fees for certified copies, recording legal documents, marriage licenses, and commissions for services are recorded in the year they are earned. Interest income on time deposits is recorded when the time deposits have matured and the income is available. All other revenues are recorded when received.

#### Expenditures-

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

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E. BUDGETARY ACCOUNTING-

Formal budgetary accounting is employed as a management control. The Sabine 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 expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The Clerk 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. All budget appropriations lapse at year end.

F. CASH AND CASH EQUIVALENTS-

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

G. INVESTMENTS-

Investments are limited by R. S. 33:2955 and the Sabine Parish Clerk of Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. RECEIVABLES-

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

I. CAPITAL ASSETS-

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Sabine Parish Clerk of Court is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to expenditures as incurred. Major expenditures for renewals and betterments are capitalized. The Clerk maintains a threshold level of \$5,000 or more for capitalizing assets.

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J. COMPENSATED ABSENCES-

Full-time employees of the Sabine Parish Clerk of Court earn from five to ten days of sick leave each fiscal year, depending on length of service. Vacation is earned as follows: 1<sup>st</sup> year – 5 days, 2-15 years – 10 days, over 15 years – 15 days. Unused vacation expires at June 30. Beginning July 1, 2014 all unused sick leave at June 30 will be paid, therefore no entry is made for compensated absences.

K. PENSIONS-

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 the Louisiana Clerks' of Court Retirement and Relief Fund (System) and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

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 acquisition 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 disclosures 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.

N. 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 borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their 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 resources that do not meet the definition of "restricted" or "net investment in capital assets."

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

In the fund 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:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund, has a nonspendable fund balance of \$19,192 which represents prepaid expense. The remaining fund balance of \$2,166,927 is classified as unassigned. 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.

2. Cash, Cash Equivalents, Investments and Credit Risk:

The cash and cash equivalents of the Clerk of Court are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Clerk of Court will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal 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 Clerk of Court 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 of Court's name.

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For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. The Clerk may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

At June 30, 2021, the Clerk had cash and cash equivalents (book balances) totaling \$3,242,550 as follows:

Demand Deposits	\$1,971,032
Time Deposits/Investments	1,271,318
Petty Cash	<u>200</u>
Total	<u>\$3,242,550</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2021, the Clerk has \$3,294,575 in deposits (collected bank balances). These deposits are secured from risk by \$1,180,998 of federal deposit insurance and \$2,113,577 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3), leaving \$0 unsecured and uncollateralized.

Even though the pledged securities are considered uncollateralized (Category 3), under the provisions of GASB, 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 Clerk of Court that the fiscal agent has failed to pay deposited funds upon demand.

3. Investments:

*Interest Rate Risk.* This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity is its fair value to changes in market interest rates. The Clerk of Court does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, as a means of offsetting exposure to interest rate risk, the Clerk of Court diversifies its investments by security type and institution.

Investments held at June 30, 2021 include \$499,696 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GASB Codification Section I50.126, the investment in LAMP at June 30, 2021, is not categorized in the three risk categories provided by GASB Codification Section I50.125 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form.

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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 LSA - R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701, enacted LSA-R.S. 33:2955 (A) (1) (h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in "Investment grade (A-1/P-1) commercial paper of domestic United States corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. 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 value of 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.

4. Revenue Receivable:

The following is a summary of receivables at June 30, 2021:

<u>Class of Receivable</u>	<u>Total</u>
Charges for services	\$25,444

5. Interfund Transactions:

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the governmental funds.

The following is a summary of transfers at June 30, 2021:

	<u>Operating Transfer In</u>	<u>Operating Transfer Out</u>
General Fund	\$285,237	\$ 0
Special Revenues Fund-Advance Deposit	<u>0</u>	<u>285,237</u>
Total	<u>\$285,237</u>	<u>\$285,237</u>

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6. Capital Assets:

Capital asset balances and activity for the year ended June 30, 2021, is as follows:

	<u>Balance</u> <u>06-30-20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06-30-21</u>
Building Improvements	\$ 79,191	\$ 0	\$0	\$ 79,191
Furniture fixtures, and equipment	543,067	0	0	543,067
Less, accumulated depreciation	<u>(568,852)</u>	<u>(6,905)</u>	<u>0</u>	<u>(575,757)</u>
Total Capital Assets, net	<u>\$ 53,406</u>	<u>\$(6,905)</u>	<u>\$0</u>	<u>\$ 46,501</u>

Depreciation expense of \$6,905 was charged to the judicial function.

7. Accounts Payable and Accruals:

The following is a summary of accounts payable at June 30, 2021:

<u>Class of Payable</u>	<u>Total</u>
Vendor	\$15,775
Payroll & Related Liabilities	<u>4,024</u>
Total	<u>\$19,799</u>

8. Pension Plan:

*Plan Description*

The Clerk contributes to The Louisiana Clerks' of Court Retirement and Relief Fund (Fund) is a cost-sharing multiple employer defined benefit pension plan established in accordance with Louisiana Revised Statute 11:1501 to provide regular, disability, and survivor benefits for clerks of court, their deputies and other employees, and the beneficiaries of such clerks of court, their deputies, and other employees. Substantially all employees of the Sabine Parish Clerk of Court are members of the Fund. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at [www.la.la.org](http://www.la.la.org).

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

**Retirement Benefits**

A member or former member shall be eligible for regular retirement benefits upon attaining twelve or more years of credited service, attaining the age of fifty-five years, or age sixty if hired on or after January 1, 2011, and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% of the member's monthly 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 members hired prior to January 1, 2011. For those members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest compensated



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thirty-six consecutive months, with a limit increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, monthly average final compensation is based on the highest compensated sixty consecutive months with a limit increase of 10% increase in each of the last five years of measurement. For those members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is thirty-six months plus the number of whole months elapsed since January 1, 2011, not to exceed sixty 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 40% 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 1/4 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 18 or disabled children shall be paid 1/2 of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his accumulated contributions. 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 thirty-six 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 ceases; 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 Deferred Retirement Option Plan 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 DROP account equal to the payments to the account or a true annuity bases upon his account (subject to approval by the Board of Trustees). In addition, the member receives the monthly benefits that were paid into the DROP fund during his period of participation.

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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 DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earning are based on the actual rate of return on funds in such account. 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 being 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. Prior to January 1, 2011, 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 thirty-six months. Effective January 1, 2011, the average compensation for members whose additional service is less than thirty-six months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months of additional service. For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is thirty-six months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. 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 forty dollars 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 Louisiana statutes related to funding status. In lieu of granting a cost-of-living increase as described above, Louisiana statutes allow the board to grant a cost-of-living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost-of-living amount which cannot exceed \$1.

### *Contributions*

According to 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%.

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, 2021, was \$57,568.

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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 \$94,741 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 \$36,507 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 \$1,196,709 and \$943,288, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2020 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Clerk of Court's proportion of the Net Pension Liability was based on a projection of the Clerk of Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. For the years ending June 30, 2021 and 2020, the Clerk of Court's proportion was 0.49741% and 0.51943%, which was a decrease of 0.02202% from its proportion measured as of June 30, 2020.

For the years ending June 30, 2021 and 2020, the Clerk of Court recognized pension expense including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$145,560 and \$108,181, respectively.

At June 30, 2020, the Clerk reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,952	\$14,803
Changes in assumption	106,138	0
Net difference between projected and actual earnings on pension plan investments	256,485	0
Changes in employer's proportion of beginning net pension liability	14,358	31,592
Differences between employer contributions and proportionate share of employer contributions	0	132
Subsequent Measurement Contributions	94,741	0
Total	\$486,674	\$46,527

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The deferred outflows of resources related to pensions resulting from Sabine Parish Clerk of Court contributions subsequent to the measurement date in the amount of \$94,741, will be recognized as a reduction of the Net Pension Liabilities in the year of June 30, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ 87,438
2023	111,582
2024	84,840
2025	61,546
Total	\$345,406

*Actuarial Assumptions*

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020, are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment Rate of Return	6.75%, net of investment expense
Projected Salary Increases	5.00%
Inflation Rate	2.5%
Mortality Rates	RP-2000 Employee Table (set back 4 years for males and 3 years for females) RP-2000 Disabled Lives Mortality Table (set back 5 years for males and 3 years for females) RP-2000 Healthy Annuitant Table (set forward 1 year for males) and projected to 2030 using scale AA for males and females
Expected Remaining Service Lives	2015-2020 – 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.

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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 for the period July 1, 2014 - June 30, 2019, unless otherwise specified. In cases where benefit structures were changes after the experience study period, assumptions were based on future experiences.

The mortality rate assumption used was verified by combining data from this plan with two other statewide plans which have similar workforce composition in order to produce a credible experience. The aggregated data was collected over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The long-term expected real rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The long term expected rate of return was 6.18%, for the year ended June 30, 2020.

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, 2020, is summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Portfolio Real Rate of Return</u>
Fixed Income:		
Domestic Bonds	20.00%	2.50%
International Bonds		3.50%
Domestic Equity	33.00%	7.50%
International Equity	22.00%	8.50%
Real Estate	15.00%	4.50%
Hedge Funds	<u>10.00%</u>	6.59%
	<u>100.00%</u>	

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Board of Trustees and the Public Retirement System's Actuarial Committee (PRSAC) taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sabine Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2021

*Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the Clerk of Court's proportionate share of the Net Pension Liability using the discount rate of 6.75%, as well as what the Clerk of Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.75%) or one percentage-point higher (7.75%) than the current rate:

	1.0% Decrease (5.75%)	Current Discount Rate (6.75%)	1.0% Increase (7.75%)
Employer's proportionate share of net pension liability	\$1,669,990	\$1,196,709	\$797,792

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued Louisiana Clerks' of Courts Retirement and Relief Fund Annual Financial Report at [www.la.la.gov](http://www.la.la.gov).

9. Risk Management:

The Sabine Parish Clerk of Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Clerk of Court maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Clerk of Court.

10. Other Post-Employment Benefits:

*Plan description:* The Sabine Parish Clerk (the Clerk) 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 50% of dependent pre-Medicare health, Medicare Supplement, vision, and dental insurance premiums. The plan also provides for payment of 100% of retiree life insurance premiums.

*Employees covered by benefit terms* – At January 1, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	11
	<u>14</u>

Sabine Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2021

**Total OPEB Liability**

The Clerk's total OPEB liability of \$720,892 was measured as of June 30, 2021 and was determined by an actuarial valuation as of January 1, 2020.

*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	2.40%
Salary increases	3.25%, including inflation
Discount rate	1.92%
Healthcare cost trend rates	
Medical	1.95% for 2021, 6.25 % for 2022, decreasing 0.25% per year to an ultimate rate of 5.0% for 2027 and beyond.
Medicare Advantage	0% for 2021, 4.75% for 2022, decreasing 0.25% per year to an ultimate rate of 3.0% for 2029 and beyond. Includes 2% per year for aging.
Dental	3.0% annual trend
Vision	3.0% annual trend
Retirees' Share of Benefit-Related Costs	
Medical	0% for retirees and 50% for dependents
Medicare Advantage	0% for retirees and 50% for dependents
Dental	0% for retirees and 50% for dependents
Vision	0% for retirees and 50% for dependents
Basic Life Insurance	0%

The discount rate was based on the June 30, 2021 Fidelity General Obligation AA 20-Year Yield.

Mortality rates for active employees were based on the PubG.H-2010 Employee mortality table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

Mortality rates for retirees employees were based on the PubG.H-2010 Healthy Retiree mortality table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

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

Sabine Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2021

**Changes in the Total OPEB Liability**

Balance at June 30, 2020	\$ 653,379
Changes for the year:	
Service cost	31,580
Interest	16,636
Differences between expected and actual experience	(4,112)
Changes in Assumptions/Inputs	35,284
Change in Benefit Terms	0
Benefit payments and net transfers	(11,875)
Net changes	67,513
Balance at June 30, 2021	\$ 720,892

*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 (0.92%) or 1-percentage-point higher (2.92%) than the current discount rate:

	<b>1.0% Decrease (0.92%)</b>	<b>Current Discount Rate (1.92%)</b>	<b>1.0% Increase (2.92%)</b>
Total OPEB liability	\$859,723	\$720,892	\$598,529

*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:

	<b>1.0% Decrease</b>	<b>Current Trend</b>	<b>1.0% Increase</b>
Total OPEB liability	\$616,691	\$720,892	\$866,218

**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 \$37,291. 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 experience	\$ 0	\$ 59,669
Changes of assumptions or other inputs	101,015	185,022
Total	\$101,015	\$244,691



Sabine Parish Clerk of Court  
Notes to Financial Statements  
June 30, 2021

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

<u>Years ending June 30:</u>	
2022	\$ (10,925)
2023	(10,925)
2024	(10,925)
2025	(10,925)
2026	(10,925)
Thereafter	(89,051)
Total	\$(143,676)

11. Expenditures of the Clerk of Court Paid by the Sabine Parish Police Jury:

Certain expenses of the Sabine Parish Clerk of Court's office are paid by the Sabine Parish Police Jury. The Police Jury furnishes the building where the Clerk's office is located and pays all utility bills.

12. Deferred Compensation Plan:

All of the employees of the Sabine 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 \$19,500 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees' paycheck and the Clerk of Court matches 100% of the employee contribution up to 7% of the gross wages. 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 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 of Court's matching funds totaled \$17,910.

13. Subsequent Events:

Management has evaluated events through December 16, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

14. Contingency:

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Sabine Parish Clerk of Court operates. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, while the Sabine Parish Clerk of Court anticipates this could negatively affect its operating results, the related financial impact and duration cannot be reasonably estimated at this time.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Sabine Parish Clerk of Court  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2021

	Original/Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES:			
Fees & Charges for Services	\$ 692,800	\$ 844,191	\$151,391
Intergovernmental	24,600	24,924	324
Miscellaneous-			
Interest Income	11,500	3,068	(8,432)
Other Revenue	<u>1,100</u>	<u>1,770</u>	<u>670</u>
Total Revenues	\$ <u>730,000</u>	\$ <u>873,953</u>	\$143,953
EXPENDITURES:			
Current-			
Judicial-			
Personnel Services	\$ 853,400	\$ 815,795	\$ 37,605
Travel	5,000	5,087	(87)
Operating Services	107,500	104,936	2,564
Supplies	37,100	57,187	(20,087)
Professional Services	<u>27,000</u>	<u>24,885</u>	<u>2,115</u>
Total Expenditures	\$1,030,000	\$1,007,890	\$ 22,110
Excess (Deficiency) of Revenues over Expenditures	\$ (300,000)	\$ (133,937)	\$166,063
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	<u>300,000</u>	<u>285,237</u>	<u>(14,763)</u>
Excess of Revenues and Other Sources over Expenditures and Other Uses	\$ 0	\$ 151,300	\$151,300
Fund Balance-Beginning of Year	<u>2,034,819</u>	<u>2,034,819</u>	<u>0</u>
Fund Balance-End of Year	\$2,034,819	\$2,186,119	\$151,300

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Advance Deposit Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2021

	Original/Final <u>Budget</u>	<u>Actual</u>	Variance Favorable/ <u>(Unfavorable)</u>
REVENUES:			
Fees & Charges for Services	\$ 499,000	\$ 511,996	\$12,996
Miscellaneous- Interest Income	<u>1,000</u>	<u>522</u>	<u>(478)</u>
Total Revenues	<u>\$ 500,000</u>	<u>\$ 512,518</u>	<u>\$12,518</u>
EXPENDITURES:			
Current- Judicial- Operating Services	<u>\$ 200,000</u>	<u>\$ 172,340</u>	\$27,660
Excess (Deficiency) of Revenues over Expenditures	\$ 300,000	\$ 340,178	\$40,178
OTHER FINANCING SOURCES (USES)			
Operating Transfers Out	<u>(300,000)</u>	<u>(285,237)</u>	<u>14,763</u>
Excess of Revenues and Other Sources over Expenditures and Other Uses	\$ 0	\$ 54,941	\$54,941
Fund Balance-Beginning of Year	<u>257,796</u>	<u>257,796</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 257,796</u>	<u>\$ 312,737</u>	<u>\$54,941</u>

See independent auditors' report and the notes to the financial statements.

Sabine Parish Clerk of Court  
Schedule of Employer's Share of Net Pension Liability  
For the Year Ended June 30, 2021

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</u>
2015	0.48867%	\$ 659,155	\$425,072	155.07%	79.37%
2016	0.47847%	717,723	405,429	177.03%	78.13%
2017	0.49579%	917,193	455,108	201.53%	74.17%
2018	0.50447%	763,237	487,709	156.49%	79.69%
2019	0.52528%	873,703	505,065	172.99%	79.07%
2020	0.51943%	943,288	488,004	193.30%	77.93%
2021	0.49741%	1,196,709	451,148	265.26%	72.09%

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

See independent auditors' report and notes to the financial statements.

Sabine Parish Clerk of Court  
Schedule of Employer Contributions  
For the Year Ended June 30, 2021

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
2015	\$82,246	\$82,246	\$0	\$425,072	19.3%
2016	85,980	85,980	0	405,429	21.2%
2017	86,470	86,470	0	455,108	19.0%
2018	92,665	92,665	0	487,709	19.0%
2019	95,962	95,962	0	505,065	19.0%
2020	93,711	93,711	0	488,004	19.2%
2021	94,741	94,741	0	451,148	21.0%

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

Changes of Assumptions:

- There were no changes of benefit assumptions for the year ended June 30, 2021.

See independent auditors' report and notes to the financial statements.

Sabine Parish Clerk of Court  
Schedule of Changes in Net OPEB Liability and Related Ratios  
For the Year Ended June 30, 2021

Year	2021	2020	2019	2018
Service Cost	\$ 31,580	\$ 25,439	\$ 28,061	27,618
Interest	16,636	27,738	23,112	25,266
Differences Between Expected and Actual Experiences	(4,112)	(34,934)	(33,872)	(4,383)
Changes in Assumptions/ Inputs	35,284	(218,662)	98,102	
Benefit Payments	(11,875)	(13,900)	(13,242)	(3,707)
Net Change In Total OPEB Liability	67,513	(214,319)	150,727	44,794
Beginning OPEB Liability	653,379	867,698	716,971	672,177
Ending OPEB Liability	\$ 720,892	\$ 653,379	\$ 867,698	716,971
Covered-Employee Payroll	\$ 451,148	\$ 488,004	\$ 484,355	\$ 469,109
Net OPEB Liability as a Percentage of Covered-Employee Payroll	159.8%	133.9%	179.1%	152.8%

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

Notes to Schedule:

Changes in Benefits Terms:

- Effective January 1, 2020, life insurance benefits were changed from Plan C to Plan A.

Changes of Assumptions:

- The following are the discount rates used in each period:  
2018 - 3.62%  
2019 – 3.13%  
2020 – 2.45%  
2021 – 1.92%

Mortality Rates

- 2018 – RPH-2014 Employee and Healthy Annuity, Generational with MP-2018.
- 2019 – PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2018.
- 2020 – PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2019.
- 2021 – PubG.H-2010 Employee and Healthy Annuitant, Generational with MP-2020.

See independent auditors' report and notes to the financial statements.

Sabine Parish Clerk of Court  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2021

Agency Head Name: Shelly Salter, Clerk of Court

<u>Purpose</u>	<u>Amount</u>
Salary	\$169,229
Benefits-Insurance	8,864
Benefits-Retirement	43,359
Deferred Compensation	5,300
Benefits-Other	2,864
Registration Fees	950
Conference travel	4,136
Other	3,000

See independent auditors' report.



Sabine Parish Clerk of Court  
Justice System Funding Schedule – Collecting/Disbursing Entity  
For the Year Ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2021
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	257,796	280,477
<b>Add: Collections</b>		
Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	227,701	284,296
Interest Earnings on Collected Balances	279	243
<b>Subtotal Collections</b>	<b>227,980</b>	<b>284,539</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> ( <i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i> )		
<i>3rd Circuit Court of Appeals-Civil</i>	336	-
<i>11<sup>th</sup> Judicial District Court (Judicial Expense Fund) – Civil Fees</i>	4,103	5,235
<i>LA Dept of Treasury (Womens Shelter)-Civil</i>	830	710
<i>LA State Treasurer (Judges Supplemental Fund)-Civil</i>	7,031	9,159
<i>LA Supreme Court -Civil</i>	75	135
<i>LA Secretary of State Fees-Civil</i>	550	1,300
<i>LA Supreme Court Judicial Administrator-Civil</i>	135	179
<i>Sabine Parish Sheriff-Civil</i>	14,434	17,301
<i>Acadia Parish Sheriff-Civil</i>	66	-
<i>Allen Parish Sheriff-Civil</i>	41	74
<i>Ascension Parish Sheriff-Civil</i>	56	86
<i>Avoyelles Parish Sheriff-Civil</i>	53	-
<i>Beauregard Parish Sheriff-Civil</i>	49	78
<i>Bossier Parish Sheriff-Civil</i>	284	208
<i>Caddo Parish Sheriff-Civil</i>	1,391	1,642
<i>Calcasieu Parish Sheriff-Civil</i>	128	198
<i>Concordia Parish Sheriff-Civil</i>	-	26
<i>DeSoto Parish Sheriff-Civil</i>	677	989
<i>East Baton Rouge Parish Sheriff-Civil</i>	1,005	1,810
<i>Grant Parish Sheriff-Civil</i>	58	209
<i>Jefferson Parish Sheriff-Civil</i>	30	60
<i>Lafayette Parish Sheriff-Civil</i>	449	323
<i>Lincoln Parish Sheriff-Civil</i>	44	113
<i>Livingston Parish Sheriff-Civil</i>	37	-
<i>Natchitoches Parish Sheriff – Civil Fees</i>	1,025	1,207

Natchitoches Parish Clerk of Court  
Justice System Funding Schedule – Collecting/Disbursing Entity  
For the Year Ended June 30, 2021

<i>Orleans Parish Sheriff-Civil</i>	90	60
<i>Ouachita Parish Sheriff-Civil</i>	118	154
<i>Rapides Parish Sheriff-Civil</i>	478	587
<i>Red River Parish Sheriff-Civil</i>	97	-
<i>St. Landry Parish Sheriff-Civil</i>	-	96
<i>St. Tammany Parish Sheriff-Civil</i>	192	146
<i>Terrebone Parish Sheriff-Civil</i>	8	
<i>Vernon Parish Sheriff-Civil</i>	1,128	802
<i>Washington Parish Sheriff-Civil</i>	-	31
<i>Webster Parish Sheriff-Civil</i>	55	110
<i>West Carroll Parish Sheriff-Civil</i>	-	44
<i>Natchitoches Parish Clerk of Court-Civil</i>	-	52
<i>Sabine Parish Police Jury-Civil</i>	321	321
<i>Court of Appeals – Civil Fees</i>	336	2,691
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	130,053	156,533
Amounts "Self-Disbursed" to Collecting Agency ( <i>must include a separate line for each collection type, as applicable</i> ) - Example: Criminal Fines - Other ( <i>Additional rows may be added as necessary</i> )	-	-
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	29,891	46,880
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	9,981	54,21
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	<b>205,299</b>	<b>252,279</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>280,477</b>	<b>312,737</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b> ( <i>only applies if collecting agency does not disburse partial payments until fully collected</i> ) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.	-	-
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected ( <i>i.e. receivable balance</i> )	-	-
Total Waivers During the Fiscal Period ( <i>i.e. non-cash reduction of receivable balances, such as time served or community service</i> )	-	-

Sabine Parish Clerk of Court  
Justice System Funding Schedule – Receiving Entity  
For the Year Ended June 30, 2021

	<b>First Six Month Period Ended 12/31/2021</b>	<b>Second Six Month Period Ended 06/30/2021</b>
<b>Cash Basis Presentation</b>		
<b>Receipts From:</b> <i>(Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)</i>		
<i>Sabine Parish Sheriff, Bond Fees</i>	527	935
<i>Sabine Parish Sheriff, Criminal Court Costs/Fees</i>	9,540	10,645
<b>Subtotal Receipts</b>	10,067	11,580
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of</i>	-	-

<b>Collection Types to be used in the "Receipts From:" section</b>
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other <i>(do not include collections that fit into more specific</i>

## OTHER REPORTS

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation  
Jessica H. Broadway, CPA – A Professional Corporation  
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street  
Natchitoches, Louisiana 71457  
(318) 352-3652  
Fax (318) 352-4447  
[www.tcbtcpa.com](http://www.tcbtcpa.com)

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Shelly Salter  
Sabine Parish Clerk of Court  
P. O. Box 419  
Many, Louisiana 71449

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, major funds and fiduciary fund as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Sabine Parish Clerk of Court's (Clerk) basic financial statements and have issued our report thereon dated December 16, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of the Clerk'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.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Clerk'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 disclosed no 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. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

December 16, 2021

Sabine Parish Clerk of Court  
Schedule of Audit Results  
Year Ended June 30, 2021

I. SUMMARY OF AUDIT RESULTS

The following summarizes the audit results:

1. An unmodified opinion was issued on the financial statements of the Sabine Parish Clerk of Court as of and for the year ended June 30, 2021.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

None Noted.

III. PRIOR YEAR FINDINGS

None Noted.