

WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2021

Minda B. Raybourn

Certified Public Accountant

Limited Liability Company

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INDEPENDENT AUDITOR'S REPORT

The Honorable Stewart Hughes,
West Feliciana Parish Clerk of Court
P. O. Box 1843
St. Francisville, Louisiana 70775

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental-type activities, the major fund, and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court, a component unit of the West Feliciana Parish Government, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish Clerk of Court'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 controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial 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, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental-type activities, the major fund, and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court, a component unit of the West Feliciana Parish Government, 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, budgetary comparison schedule, schedule of change in net other post-retirement benefits liability and related ratios, and schedule of employer's share of net pension liability and schedule of employer contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

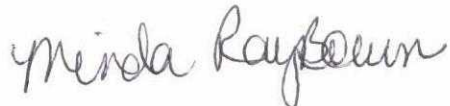
Other Matters - Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Feliciana Parish Clerk of Court's basic financial statements.

The combining schedule of compensation, benefits and other payments to agency head and Justice System funding schedule-collecting/disbursing entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements of to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the schedule of compensation, benefits and other payments to agency head and Justice System funding schedule-collecting/disbursing entity are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated January 27, 2022 on my consideration of the West Feliciana Parish Clerk of Court's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 West Feliciana Parish Clerk of Court's internal control over financial reporting and compliance.



Minda Raybourn, CPA
Franklinton, LA
January 27, 2022

REQUIRED SUPPLEMENTARY INFORMATION (PART I)
MANAGEMENT'S DISCUSSION AND ANALYSIS

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

The purpose of management's discussion and analysis (MD&A) is to introduce the basic financial statements and provide an analytical overview of the Clerk of Court's financial activities. Since this information is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the financial statements beginning on page 12.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

This annual report consists of three components - (1) government-wide financial statements, (2) fund financial statements and (3) notes to the financial statements. There is also other supplementary information contained in this report provided for additional information. The government-wide financial statements provide information about the activities of the Clerk of Court as a whole and present a longer-term view of its finances. Fund financial statements depict how these activities were financed in the short-term as well as what remains for future spending.

Government-wide Financial Statements. The government-wide financial statements present financial information for all activities of the Clerk from an economic resource measurement focus using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. They include a statement of net position and statement of activities.

Statement of Net Position. This statement presents information on all of the Clerk's assets, deferred outflows of resources, liabilities and inflows of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Clerk of Court's office is improving or not.

Statement of Activities. This statement presents information showing how the Clerk's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. This statement is designed to show the Clerk's financial reliance on general revenues.

The government-wide financial statements can be found on pages 14-15 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clerk uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Clerk of Court has only one category of funds, governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the focus with fund statements is to provide a distinct view of the Clerk of Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

Because the view of governmental funds is short-term and the view of the government-wide financial statements is long-term, it is useful to compare these two perspectives. The governmental funds provide a reconciliation to the government-wide statements to assist in understanding the differences between the two viewpoints. These statements can be found on pages 17-20 of this report.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Fiduciary Funds. The Clerk of Court is the trustee, or fiduciary, over assets which can only be used for the trust beneficiaries; these include advance deposits, registry of court and indigent transcript funds. The activity of these funds is reported separately on pages 21-22. These activities are excluded from government-wide and fund financial statements because the assets of fiduciary funds cannot be used to finance operations of the Clerk.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes begin on page 23.

FINANCIAL ANALYSIS OF THE CLERK OF COURT

The net position increased by \$116,648 or 17%. Total assets increased \$179,829. This was a result of an increase in cash and investments. Total current liabilities decreased \$8,514 due to a decrease in accounts payable and other accrued liabilities. Total long-term liabilities increased \$188,483. This was due to the accounting adjustments for pensions and other post-retirement benefits other than pensions required by GASB.

Below is a comparison of the current and prior year's net position.

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

**SUMMARY OF NET POSITION
GOVERNMENTAL ACTIVITIES**

	2021	2020
Assets		
Current and other assets	\$ 158,190	\$ 127,553
Investments	1,347,990	1,196,254
Capital assets, net	22,314	24,858
Total Assets	1,528,494	1,348,665
Deferred Outflows of Resources	498,927	405,677
Liabilities		
Current liabilities	15,831	24,345
Net OPEB liability	354,158	339,612
Net pension liability	670,175	496,238
Total Liabilities	1,040,164	860,195
Deferred Inflows of Resources	196,917	220,455
Net Position		
Net Investment in capital assets	22,314	24,858
Unrestricted	768,026	648,834
Net Position	\$ 790,340	\$ 673,692

Total revenues increased by \$73,385 or 12%. Total expenditures decreased by \$90,661 or 13%. Total salaries decreased \$54,652. Retirement expense increased \$45,532 and other postretirement benefits decreased \$70,308 due to the effects of the pension and other post-retirement benefits GASB standards. Expenses other than salaries and benefits decreased \$3,075. A summary of changes in net position is presented below:

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

**SUMMARY OF CHANGES IN NET POSITION
GOVERNMENTAL ACTIVITIES**

	2021	2020
Program Revenues		
Charges for services	\$ 629,012	\$ 551,566
Intergovernmental	31,517	27,769
Grants	16,469	-
General Revenues		
Interest income	1,743	28,211
Support revenues	32,239	30,048
Total Revenues	710,979	637,594
Expenses		
Intergovernmental	29,902	26,298
General government	564,429	658,694
Total Expenses	594,331	684,992
Change in net position	116,648	(47,398)
Net position, beginning	673,692	721,090
Net position, ending	\$ 790,340	\$ 673,692

GOVERNMENTAL FUNDS

The focus of the Clerk of Court's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Clerk of Court's financing requirements. Unassigned fund balance may serve as a useful measure of the Clerk of Court's net resources available for spending at the end of the year. The basic governmental fund financial statements can be found on pages 15-19 of this report. At the end of the current year, the Clerk of Court's governmental fund reporting an ending fund balance of \$1,490,349, all of which is available for spending at the Clerk of Court's discretion.

FIDUCIARY FUNDS

Fiduciary funds focus on net position and changes in net position. The only funds accounted for in this category are custodial funds. The custodial funds account for assets held by the Clerk of Court as an agent for others. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The basic

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

BUDGETARY HIGHLIGHTS

The Clerk of Court received \$62,740 more in revenues than it anticipated during the current year. Expenditures were less than originally budgeted by \$33,134. The Clerk of Court was within the required 5% variance of the Local Government Budget Act. The budgetary comparison schedule includes more detail and can be found in the required supplementary information following the notes.

CAPITAL ASSETS

At June 30, 2021, the Clerk of Court had \$22,314 net of depreciation, invested in fixed assets. This amount represents a net decrease of \$2,544 from the previous year. The Clerk of Court recorded depreciation expense for \$5,913. New equipment was purchased for \$3,368.

Below is a comparative table:

CAPITAL ASSETS, NET OF DEPRECIATION

	2021	2020
Furniture	\$ 22,039	\$ 24,432
Equipment	275	426
Total	\$ 22,314	\$ 24,858

LONG TERM LIABILITIES

The Clerk of Court had \$354,158 in other post-retirement benefits and \$670,175 in net pension liability at the end of the fiscal year.

The other post-retirement benefits increased \$14,546. This increase is based on actuarial estimations less contributions during the year due to the adoption of GASB Statement No. 75, *Accounting and Financial Reporting for Postretirement Benefits Other Than Pensions*.

The net pension liability increased \$173,937 from the prior year. This liability is reported in accordance with GASB No. 68, *Accounting and Financial Reporting of Pensions*, and is based on actuarial estimates.

Below is a comparative table:

LONG TERM LIABILITIES

	2021	2020
Other post-retirement benefits	\$ 354,158.0	\$ 339,612.0
Net pension liability	670,175	496,238
Total	\$ 1,024,333	\$ 835,850

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations and demonstrate the Clerk of Court's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the West Feliciana Parish Clerk of Court, P. O. Box 1843, St. Francisville, Louisiana 70775, (225) 635-3794.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2021**

ASSETS

Cash and cash equivalents	\$	155,338
Investments		1,347,990
Receivables		2,852
Capital assets, net		22,314
Total Assets		1,528,494

DEFERRED OUTFLOWS OF RESOURCES

Related to pensions		360,791
Related to other postretirement benefits other than pensions		138,136
Total Deferred Outflows of Resources		498,927

LIABILITIES

Accounts payable		4,767
Payroll deductions payable		11,064
Other post-employment benefits payable		354,158
Net pension liability		670,175
Total Liabilities		1,040,164

DEFERRED INFLOWS OF RESOURCES

Related to pensions		8,200
Related to other post-employment benefits		188,717
Total Deferred Inflows of Resources		196,917

NET POSITION

Net investment in capital assets		22,314
Unrestricted		768,026
Total Net Position	\$	790,340

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

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities					
General government	\$ 564,429	\$ 629,012	\$ 16,469	\$ -	\$ 81,051
Intergovernmental	29,902	31,517	-	-	1,615
Total Governmental Activities	594,331	660,528	16,469	-	82,666
		General Revenues			
		Interest earnings			1,743
		Non employer pension contributions			32,239
		Total General Revenues			33,982
		Change in Net Position			116,648
		Net Position, beginning			673,692
		Net Position, ending			\$ 790,340

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

FUND FINANCIAL STATEMENTS

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

ASSETS

Cash and cash equivalents	\$ 155,338
Investments	1,347,990
Receivables:	
Accounts, net	<u>2,852</u>
Total Assets	<u><u>1,506,180</u></u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	4,767
Payroll deductions payable	<u>11,064</u>
Total Liabilities	15,831
Fund Balances:	
Unassigned	<u>1,490,349</u>
Total Liabilities and Fund Balances	<u><u>\$ 1,506,180</u></u>

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

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2021**

Total Fund Balances - Total Governmental Funds	\$ 1,490,349
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheets. This is the capital assets, net of accumulated depreciation, reported on the Statements of Net Position.</p>	22,314
<p>Long-term liabilities of governmental activities do not require the use of current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. These are the long-term liabilities of the Clerk's governmental activities:</p>	
Other post-employment benefits	(354,158)
Net pension liability	(670,175)
<p>Deferred outflows and inflows of resources related to pensions and OPEB amounts are applicable to future periods and, therefore, are not reported in the governmental funds.</p>	
Deferred outflows of resources related to pensions and OPEB	498,927
Deferred inflows of resources related to pensions and OPEB	(196,917)
	(196,917)
Total Net Position - Governmental Activities	\$ 790,340

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

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

REVENUES

Intergovernmental revenues	\$	31,517
Charges for services:		
Court costs and fees		267,672
Certified copies and data processing		87,989
Licenses		618
Recording fees		266,797
Grants		16,469
Interest earned		1,743
Other revenues		5,935
Total Revenues		678,740

EXPENDITURES

General government		487,853
Change in Fund Balances		190,887
Fund Balances, beginning		1,299,462
Fund Balances, ending	\$	1,490,349

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

**WEST FELICIANA PARISH CLERK OF COURT
ST. FRANCISVILLE, LOUISIANA
RECONCILIATION OF THE STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$	190,887
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay which is considered expenditures on statement of revenues, expenditures, and changes in fund balance.	3,369	
Depreciation Expense	<u>(5,913)</u>	(2,544)

Non employer's contributions to the clerk of court pension plan		32,239
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Some of the items reported in the statement of activities do not require the use of current financial resources are therefore are not reported as expenditures in the governmental funds.

Increase in other post-retirement benefits		510
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Pension expense not requiring the use of current economic resources and therefore, not reported as a fund expenditure		(104,444)
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Change in Net Position - Governmental Activities	\$	<u>116,648</u>
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The accompanying notes are an integral part of the basic financial statements.

WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021

<u>ASSETS</u>	Advance Deposit <u>Fund</u>	Registry of Court <u>Fund</u>	<u>Total</u>
Cash and cash equivalents	\$ 535,701	\$ 3,032,136	\$3,567,837
Total Assets	\$ 535,701	\$ 3,032,136	\$3,567,837
<u>NET POSITION</u>			
Held for litigants and for others	\$ 535,701	\$ 3,032,136	\$3,567,837
Total Net Position	\$ 535,701	\$ 3,032,136	\$3,567,837

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LA
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
AGENCY FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Additions			
Interest earned	\$ 52	\$ 1,853	\$ 1,905
Suits and successions	238,558	2,870,379	3,108,937
Total Additions	238,610	2,872,232	3,110,842
Deductions			
Clerk of Court's costs	182,041	-	182,041
Settlement to litigants	32,083	12,599	44,682
Sheriff's fees	18,012	-	18,012
Total Deductions	232,136	12,599	244,735
Change in Net Position	6,474	2,859,633	2,866,107
Net Position, beginning of year	529,227	172,503	701,730
Net Position, end of year	\$ 535,701	\$ 3,032,136	\$ 3,567,837

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

NOTES TO FINANCIAL STATEMENTS

WEST FELICIANA CLERK OF COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

INTRODUCTION

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accounting and reporting practice of the West Feliciana Parish Clerk of Court conforms to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles.

The financial report has been prepared in conformity with GASB Statement 34, *Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments*.

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the West Feliciana Parish Government is the financial reporting entity for West Feliciana Parish. The Clerk, therefore, is considered a component unit of the West Feliciana Parish Government. It has been determined that the financial statements of the Council would be misleading if data of the Clerk is not included because of the nature or significance of the relationship. The accompanying financial statements, however, present only the transactions of the West Feliciana Parish Clerk of Court.

Government-wide Accounting: In accordance with Government Accounting Standards Boards Statement No. 34, the Clerk has presented a statement of net position and statement of activities for the Clerk as a whole. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. Those funds are reported separately. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

Government-wide statements distinguish between governmental and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-- exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

Eliminating Internal Activity

Interfund receivables and payable are eliminated in the statement of net position except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses, from one function to another or within the same function, is eliminated in the statement of activities. Allocated expenses are reported by the function to which they were allocated.

WEST FELICIANA CLERK OF COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

Program Revenues

The statement of activities presents three categories of program revenues: (1) charges for services; operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be specifically traced to a service or program. Governments are not required to allocate indirect expenses to other functions, and the Clerk has chosen not to do so.

Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

Restricted Net Position

Restricted net position is those for which a constraint has been imposed either externally or by law. The Clerk recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net position is used.

Fund Accounting: The Clerk uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. Funds of the Clerk are classified under two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds: Governmental funds account for all or most of the Clerk's general activities, including the collection and disbursement of specific or legally reserved monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the Clerk include:

General - accounts for all activities not required to be reported in another fund.

Fiduciary Funds: These fund types are used to account for assets held in trust for third-party individuals, private organizations and/or other governmental units/funds. Fiduciary funds include:

Custodial Funds -The Advance Deposit and Registry of Court agency funds account for assets held by the Clerk as an agent for others, are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Advance Deposit Fund, as provided by Louisiana Revised Statute 13:842, accounts for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that

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have been ordered by the Clerk to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

Basis of Accounting/Measurement Focus: In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The type of financial statement presentation determines the accounting and financial reporting treatment applied to a fund.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental and business-type activities are included in the statement of net position. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred in the statement of activities. In these statements, capital assets are reported and depreciated in each fund, and long-term debt is reported.

The fund statements are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increases and decreases in net current assets. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated. Principle and interest paid on long-term debt is reported as current expenses.

Budgets and Budgetary Accounting: The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There were amendments made to the budget during the fiscal year ended June 30, 2021.

Cash and Cash Equivalents: Cash includes amounts in demand deposits, interest bearing demand deposits and time certificates. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Investments: Investments are limited by Louisiana Revised Statute 33:2955. If the original maturities of investments exceed 90 days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings.

Inventory: Inventory is reported at cost. It includes only office supplies, the amount of which is considered immaterial. Therefore, the acquisition of such items is expensed when purchased, and the inventory on hand at year-end is not reported in the accompanying financial statements.

Receivables: Trade receivables are recorded at management's estimate of the amount that is expected to be collected. This is based in part on historical information. There is no allowance recorded in the accompanying financial statements as management expects nearly 100% of its outstanding receivables to be collected. Revenues

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become susceptible to accrual when they become both measurable and available.

Capital Assets: Capital assets, which include property, plant, and equipment, are reported in the governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Depreciation is provided over the assets' following estimated useful lives using the straight-line method of depreciation.

Buildings	40 Years
Building Improvements	20 Years
Furniture	7 Years
Office Equipment	7 Years
Technology Equipment	5 Years

Compensated Absences: The Clerk has the following policy relating to vacation and sick leave:

Vacation leave - All full-time employees of the Clerk of Court earn vacation leave at varying rates depending on their length of employment with the Clerk's office. Such leave is non-cumulative beyond the year in which it is earned. If an employee terminates at the end of the year, he/she will be paid for his/her unused vacation leave earned.

Sick leave - Sick leave is earned at a rate of one to one and one-half days per month, depending upon their length of service. Sick leave may be carried forward from year to year.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the General Fund when leave is actually earned. Because leave is non-cumulative, no provision for compensated absences is recorded in the accompanying financial statements.

Long-Term Obligations: In the government-wide financial statements, debt principal payments of government activities are reported as decreases in the balance of the liability on the statement of net position. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

Deferred Outflows/Inflows of Resources: In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At June 30, 2021, the Clerk of Court's deferred outflows and inflows of resources are attributable to its pension plan and postemployment benefit obligation.

Pension Plan: The Louisiana Clerks' of Court Retirement and Relief Fund prepared its employer schedules in accordance with GASB No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* which provides for the accrual basis of accounting. Members' earnable compensation, for

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which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Net Position/Fund Balances: In the statement of net position, the difference between a government's assets and deferred outflows of resources and its liabilities and deferred inflows of resources is recorded as net position. The three components of net position are as follows:

Net Investment in Capital Assets

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

Restricted Net Position

Net position that is reserved by external sources, such as banks or by law, is reported separately as restricted net position. When assets are required to be retained in perpetuity, this non-expendable net position is recorded separately from expendable net position. These are components of restricted net position.

Unrestricted Net Position

This category represents net position not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

Non-spendable

This includes amounts that cannot be spent because they are either a) non-spendable in form, or b) legally or contractually required to be maintained intact.

Restricted

These are amounts that can be spent only for specific purposes, because of constitutional provisions, enabling legislation or constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed

These are amounts that can be used only for specific purposes pursuant to constraints determined by the Clerk of Court. These amounts cannot be used for any other purpose unless the Clerk of Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing sources have been specifically committed for use in satisfying those contractual demands.

Assigned

These are amounts that are reported in governmental funds other than the General Fund that are neither restricted or committed and amounts in the General Fund that are intended to be used for a specific purpose in accordance with the provisions of GASB Statement 54. The intent of an assigned fund balance should be expressed by the Clerk of Court who has the authority to assign amounts for specific purposes.

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Unassigned

These are amounts that have not been assigned to other funds and amounts that have not been restricted, committed, or assigned to specific purposes within the general fund. Also, within other governmental funds, these include expenditure amounts incurred for specific purposes which exceed the amounts restricted, committed or assigned for those purposes.

Inter-fund Transactions: All interfund transactions except quasi-external transactions are reported as operating transfers. These are eliminated in the government-wide statements.

New Accounting Pronouncement: AS of June 30, 2021, the Clerk implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. This statement defines types of fiduciary activities, eliminating agency funds and replacing them with custodial funds. Under this guidance, all fiduciary funds will now report a net position and statement of changes in net position.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2021, the Clerk had cash and cash equivalents (book balances) as follows:

	Governmental Activities	Fiduciary Activities
Demand Deposits	\$ 155,338	\$ 3,187,653
LAMP, Inc.	1,347,990	380,184
Total	\$ 1,503,328	\$ 3,567,837

Deposits are stated at cost, which approximates market. Under state law, they 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. 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. Even though pledged securities are not held in the entity's name, 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.

Custodial risk as it relates to cash deposits is the risk that in the event of a bank failure, the government's deposits may not be returned. The Clerk of Court does not have a formal policy for custodial risk. However, 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.

At June 30, 2021, the bank balances are \$3,347,985. Of these bank balances, \$750,000 is covered by FDIC insurance and \$2,597,985 is uninsured but collateralized with securities held in the name of various federal agencies in the name of the fiscal agent bank.

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NOTE 3 - INVESTMENTS

The Clerk has investments in a local government investment pool that is administered by a non-profit corporation, LAMP, Inc. This corporation was organized under the laws of the State of Louisiana, and its purpose is to provide a safe environment for the placement of public funds in short-term, high-quality investments. Investments in its portfolio are restricted to those issued, guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its assigns in accordance with La. R.S. 33:2955.

GASB Statement No. 40 Deposit and Investment Risk Disclosure, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with GASB Statement No. 79. The following facts are relevant for investment pools:

Credit Risk

LAMP is rated AAAM by Standard & Poor's.

Custodial Credit Risk

Participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.

Concentration of Credit Risk

Pooled investments are excluded from the 5% disclosure requirements.

Interest Rate Risk

LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 53 days at June 30, 2021.

Foreign Currency Risk

This type of risk is not applicable to money market-like pools.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

NOTE 4 - RECEIVABLES

The net receivables, with the exception of inter-fund transactions, at June 30, 2021, totaled \$2,852. All are for charges for services and no allowance has been recorded because all are expected to be collected. The Clerk

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utilizes the direct write-off method for any receivables considered as bad debts.

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

	Beginning			Ending
	Balance	Additions	Retirements	Balance
Capital Assets, being depreciated				
Equipment	\$ 91,863	\$ 3,368	\$ -	\$ 95,231
Less: accumulated depreciation	67,431	5,763	-	73,194
Equipment, net	24,432	(2,395)	-	22,037
Furniture	5,767	-	-	5,767
Less: accumulated depreciation	5,340	150	-	5,490
Furniture, net	427	(150)	-	277
Net Capital Assets	\$ 24,859	\$ (2,545)	\$ -	\$ 22,314

All depreciation expense was charged to governmental activities. The expense was \$5,913. The Clerk purchased \$3,369 in new assets during the fiscal year. The new asset included computers for \$2,314 and security cameras for \$1,055.

NOTE 6 - ACCOUNTS AND OTHER PAYABLES

The payables, with the exception of inter-fund and intergovernmental transactions, at June 30, 2021, are as follows:

Class of Payable	General Fund	Fiduciary funds
Trade payables	\$ 4,767	\$ -
Payroll liabilities	11,064	-
Held in Trust	-	3,567,837
Total	\$ 15,831	\$ 3,567,837

NOTE 7-INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental revenues of the general fund for the year ended June 30, 2021, was as follows:

State supplement	\$24,600
La. Dept. of Elections	6,917
Total	<u>\$31,517</u>

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NOTE 8 - ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk's office are paid by the West Feliciana Parish Government. Additionally, the Parish Government provides office space and certain furniture for the Clerk's use. These expenditures are not reported in the accompanying financial statements.

NOTE 9 - LEASES

There is an operating lease for a copier. Rental and maintenance paid during the year on this equipment totaled \$3,900. The Clerk has no capital leases.

NOTE 10 - PENSION PLAN

Plan Description. Substantially all employees of the East Feliciana Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund, a cost-sharing, multiple-employer defined benefit pension plan, which was established in accordance with La. Revised Statute 11:1501 to provide regular, disability and survivor benefits for clerks of court, their deputies and other employees, and their beneficiaries.

Retirement Benefits. A member or former member shall be eligible for regular retirement benefits upon attaining 12 or more years of credited service, attaining the age of 55 years (age 60 if hired on or after January 1, 2011), and terminating employment. Regular retirement benefits, payable monthly for life, is equal to 3% percent of the member's monthly average final compensation multiplied by the number of years of credited service, not to exceed 100% of the monthly average final compensation. The retirement benefit accrual rate is increased to 3½% for all service credit accrued after June 30, 1999 (for members hired prior to January 1, 2011). For members hired before July 1, 2006 and who retire prior to January 1, 2011, monthly average final compensation is based on the highest 36 consecutive months, with a limit increase of 10% in each of the last three years of measurement. For members hired after July 1, 2006, monthly average final compensation is based on the highest compensated 60 consecutive months, or successive joined months if service was interrupted, with a limit increase of 10% in each of the last five years of measurement. For members who were employed prior to July 1, 2006 and who retire after December 31, 2010, the period of final average compensation is 36 months plus the number of whole months elapsed since January 1, 2011, not to exceed 60 months.

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

Survivor Benefits. Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2

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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 $\frac{1}{4}$ 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 $\frac{1}{2}$ 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/her 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 (DROP). In lieu of terminating employment and accepting a service retirement allowance, any member of the Fund who is eligible for a service retirement allowance may elect to participate in the Deferred Retirement Option Plan (DROP) for up to 36 months and defer the receipt of benefits. Upon commencement of participation in the plan, active membership in the Fund terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account. Upon termination of employment at the end of the specified period of participation, a participant in the program may receive, at his option, a lump sum payment from the DROP account equal to the payments to the account or a true annuity based 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.

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 earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump-sum payments from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in 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 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 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

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service is 36 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 grant retired members and widows of members who have been retired for at least one full calendar year an annual cost of 2.5% of their benefit (not to exceed \$40 per month), and all retired members and widows who are 65 years of age or older a 2% increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order to grant the 2.5% COLA, the increase in the consumer price index must have exceeded 3% since the last COLA granted. In order for the Board to grant either of these increases, the Fund must meet certain other criteria as detailed in the Louisiana statute relating to funding status. In lieu of granting the above cost of living increases, 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. Contribution requirements are actuarially determined each year. For the year ending June 30, 2021, the Clerk's rate was 21% of annual covered payroll while the employees contributed 8.25%. In addition, the Louisiana Legislature passed R.S. 11: 1562(C) which allows the Clerk of Court to pay out of the Clerk's operating funds all or any portion of the employee required contributions which would otherwise be deducted from the employee's salary. The Clerk has elected to pay 100% of all retirement system contributions to the Louisiana Clerk of Court Retirement and Relief Fund. The West Feliciana Clerk of Court's contributions to the Fund for the year ended June 30, 2021 were \$62,043 (normal employer portion of \$43,322 and employee portion paid by the Clerk of \$18,721).

In accordance with state statute, the Fund 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. Contributions from non-employer contributing entities were \$32,239.

Pension Liabilities, Pension Expense, Deferred Outflows and Inflows of Resources Related to Pensions. At June 30, 2021, the Clerk reported a liability of \$670,175 for its proportionate share of the Fund's 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's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Clerk's proportion at that date was .2785588%, which was an increase of 0.005299% from the prior year.

Pension expense of \$166,487 was recognized for the year ended June 30, 2021. Deferred outflows and inflows of resources related to pensions were reported from the following sources:

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	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Difference between expected and actual experience	\$ 8,374	\$ 8,200
Changes of assumptions	59,439	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	87,299	-
Net differences between projected and actual earnings on plan investments	143,636	-
Employer contributions subsequent to measurement date	62,043	-
Total	<u>\$ 360,791</u>	<u>\$ 8,200</u>

Deferred outflows of resources of \$62,043 related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>		
2022	S	70,799
2023		78,844
2024		61,825
2025		41,699
	<u>S</u>	<u>253,167</u>

Actuarial Methods and 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 is as follows:

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Valuation Date	6/30/2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	6.75%, net of investment expense
Projected salary increases	1-5 years of service - 6.2% 5 years or more - 5%
Inflation rate	2.50%
Mortality rates	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected Remaining Service Lives	2020-5 years 2019-5 years 2018-5 years 2017-5 years 2016-5 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 to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2020 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2014 - June 30, 2019, unless otherwise specified.

The mortality rate assumption used was verified by combining data from this plan with three 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.

The best estimates of geometric real rates of return for each major asset class included in the Fund's target asset allocation as of June 30, 2020 is summarized in the following table:

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<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	10.00%	6.59%
Totals	<u>100.00%</u>	

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

Sensitivity to Changes in Discount Rate. The following presents the employer's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate.

1% decrease	5.75%	\$	935,220
Current discount rate	6.75%	\$	670,175
1% increase	7.75%	\$	446,776

Payables to the Pension Plan. The Clerk of Court's payable to the LACRF at June 30, 2021 was \$6,399 as the required contribution owed for June 2021 calendar year was paid in full at the end of the fiscal year.

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued LACRF 2020 annual financial report at www.laclerksofcourt.org.

NOTE 11 - DEFERRED COMPENSATION PLAN

All of the employees of the Clerk are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their compensation or \$19,500, whichever is, less to the plan on a pre-tax basis. The contributions are withheld from the employee's paycheck and the Clerk matches up to \$300 per month for each employee. The contributions are fully vested immediately and are remitted to a third-party

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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

administrator each payday 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’s matching funds totaled \$13,773.

NOTE 12 – POST EMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description – The West Feliciana Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The West Feliciana Parish Clerk of Court’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Clerk. The authority to establish and/or amend the obligation of the employer, employees and retirees’ rests with the Clerk. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

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

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

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

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	6
 Total	 6

Total OPEB Liability

The Clerk’s total OPEB liability of \$354,158 was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

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

Inflation	2.0%
Salary increases	3.0%, including inflation
Prior Discount rate	2.21% annually
Discount rate	2.16% annually

**WEST FELICIANA CLERK OF COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

Healthcare cost trend rates 5.5% annually until year 2030, then 4.5%
Mortality SOA RP-2014 Table

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

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

Changes in the Total OPEB Liability

Balance at June 30, 2020	\$ 339,612
Changes for the year	
Service cost	6,824
Interest	7,581
Differences between expected and actual experience	(2,713)
Changes in assumptions	2,854
Benefit payments and net transfers	-
Net changes	14,546
Balance at June 30, 2021	\$ 354,158

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1.0% Decrease (1.16%)	Current Trend (2.16%)	1.0% Increase (3.16%)
Total OPEB Liability	\$ 421,799	\$ 354,158	\$ 301,130

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 (4.5%) or 1-percentage-point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB Liability	\$ 327,449	\$ 354,158	\$ 388,883

**WEST FELICIANA CLERK OF COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

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 (\$510). At June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 33,729	\$ (176,049)
Changes in assumptions	<u>104,407</u>	<u>(12,668)</u>
Total	<u>\$ 138,136</u>	<u>\$ (188,717)</u>

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>	<u>Amount Recognized</u>
2022	\$ (14,915)
2023	\$ (14,915)
2024	\$ (14,915)
2025	\$ (14,915)
2026	\$ (14,915)
Thereafter	\$ 23,996

NOTE 13 - RELATED PARTY TRANSACTIONS

There were no related party transactions requiring disclosure.

NOTE 14 - LITIGATION AND CLAIMS

There is no litigation that would require disclosure in the accompanying financial statements.

NOTE 13 – EXCESS FUND BALANCE

Louisiana Revised Statute 13:785 requires that every four years (at the expiration of the term of office), the Clerk must pay the parish treasurer any balance in the Clerk’s salary fund which exceeds one-half of the revenues of the last year of the term, which shall be limited to not more than that which was received by the Clerk in accordance with R.S. 13:784(A) during said term of office. At June 30, 2021, there was no amount due to the parish.

**WEST FELICIANA CLERK OF COURT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 16 - SUBSEQUENT EVENTS

There were no events between the close of the year through January 27, 2022, the date on which the financial statements were available to be issued, that would materially impact these basic financial statements.

REQUIRED SUPPLEMENTARY INFORMATION (PART II)

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental revenues	\$ 24,610	\$ 28,604	31,517	\$ 2,912.85
Charges for services:				
Court costs and fees	209,014	242,930	267,672	24,742
Certified copies and data processing	68,707	79,856	87,989	8,133
Licenses	483	561	618	57
Recording fees	208,331	242,135	266,797	24,662
Grants	12,860	14,946	16,469	1,523
Interest earned	1,361	1,582	1,743	161
Other revenues	4,634	5,386	5,935	549
Total Revenues	530,000	616,000	678,740	62,740
<u>EXPENDITURES</u>				
General government	580,000	520,987	484,484	36,503
Capital Outlay	-	-	3,369	(3,369)
Total Expenditures	580,000	520,987	487,853	33,134
Change in Fund Balances	(50,000)	95,013	190,887	29,606
Fund Balances, beginning	1,299,462	1,299,462	1,299,462	-
Fund Balances, ending	\$ 1,249,462	\$ 1,394,475	\$ 1,490,349	\$ 29,606

See Independent Auditor's Report

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
YEAR ENDED JUNE 30, 2021**

	2018	2019	2020	2021
Total OPEB Liability				
Service Cost	\$ 34,208	\$ 31,355	\$ 44,543	\$ 6,824
Interest	10,967	11,805	14,672	7,581
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	(12,613)	39,055	(228,626)	(2,713)
Changes in Assumptions	(15,335)	25,354	112,090	2,854
Benefit Payments	-	-	-	-
Net Change in Total OPEB Liability	17,227	107,569	(57,321)	14,546
Total OPEB Liability, Beginning	272,137	289,364	396,933	339,612
Total OPEB Liability, ending	<u>\$ 289,364</u>	<u>\$ 396,933</u>	<u>\$ 339,612</u>	<u>\$ 354,158</u>
Covered Employee Payroll	248,673	256,133	273,797	236,470
Net OPEB Liability as a Percentage of Covered Employee Payroll	116.36%	154.97%	124.04%	149.77%

Notes to Schedule:

<i>Benefit Change:</i>	None	None	None	None
<i>Changes of Assumptions:</i>				
Discount Rate:	3.87%	3.50%	2.21%	2.16%
Mortality:	RP-2000	RP-2000	RP-2014	RP-2014
Trend:	5.50%	5.50%	Variable	Variable

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

See Independent Auditor's Report

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
YEAR ENDED JUNE 30, 2021**

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liab (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liab (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liab (Asset) as a %age of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Pension as a %age of the Total Pension Liability</u>
2021	0.2785588%	\$ 670,175	S 276,515	242.36%	258.34%
2020	0.2732600%	\$ 496,238	S 264,136	187.87%	353.09%
2019	0.2691121%	\$ 447,614	S 227,520	196.74%	377.83%
2018	0.0682219%	\$ 405,018	S 264,597	153.07%	392.40%
2017	0.2593339%	\$ 479,761	S 246,778	194.41%	287.15%
2016	0.0259960%	\$ 389,954	S 252,515	154.43%	357.20%
2015	0.2601900%	\$ 419,463	S 274,927	152.57%	79.37%

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

See Independent Auditor's Report

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
YEAR ENDED JUNE 30, 2021**

<u>Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a %age of Covered Employee Payroll</u>
2021	\$ 62,043	\$ 62,043	\$ -	\$ 228,011	27.21%
2020	\$ 75,350	\$ 75,350	\$ -	\$ 276,515	27.25%
2019	\$ 72,250	\$ 72,238	\$ 12	\$ 264,136	27.35%
2018	\$ 68,537	\$ 68,537	\$ -	\$ 227,520	30.12%
2017	\$ 65,919	\$ 65,919	\$ -	\$ 264,597	24.91%
2016	\$ 47,723	\$ 63,503	\$ (15,780)	\$ 246,778	25.73%
2015	\$ 40,795	\$ 61,963	\$ (21,168)	\$ 252,515	24.54%

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

See Independent Auditor's Report

**NOTES TO REQUIRED SUPPLEMENTAL
INFORMATION JUNE 30, 2021**

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

The budgetary comparison schedule of the General Fund (referred to by the Clerk as the Salary Fund) has been presented on the modified accrual basis of accounting which is consistent with accounting principles generally accepted in the United States of America.

OTHER SUPPLEMENTAL INFORMATION

**WEST FELICIANA PARISH CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD
YEAR ENDED JUNE 30, 2021**

Agency Head

Stewart Hughes
Clerk of Court

Purpose

	Amount
Salary	\$ 96,028
Supplemental pay	24,600
FICA-Medicare	366
Expense allowance	12,123
Benefits - retirement	37,464
Benefits - deferred compensation	9,750
Benefits - group insurance	14,483
Benefits-health savings	1,200
Auto allowance	19,329
Travel	250

Total Compensation, Benefits and Other Payments	\$ 215,593
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See Independent Auditor's Report

WEST FELICIANA CLERK OF COURT
St. Francisville, La
Justice System Funding Schedule-Collecting/Disbursing Entity
Year ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/20	Second Six Month Period Ended 06/30/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	529,227	529,652
Add: Collections		
Civil Fees	130,386	108,172
Interest Earnings on Collected Balances	-	52
Subtotal Collections	130,386	108,225
Less: Disbursements To Governments & Nonprofits:		
Louisiana State Treasurer	3,571	3,993
East Baton Rouge Parish Sheriff	2,961	3,804
West Feliciana Parish Sheriff	4,385	4,052
East Feliciana Parish Sheriff	331	394
Livingston Parish Sheriff	129	43
Pointe Coupee Parish Sheriff	133	180
St Tammany Parish Sheriff	-	39
Ascension Parish Sheriff	404	239
Orleans Parish Sheriff	125	220
20th JDC Judicial Expense Fund	2,100	2,295
St Bernard Parish Sheriff	-	23
Iberia Parish Sheriff	-	35
Iberville Parish Sheriff	-	165
Richland Parish Sheriff	-	-
State of LA Division of Administration	15	15
St Martin Sheriff	-	88
Terrebonne Parish Sheriff	8	8
Rapides Parish Sheriff	-	9
Ouachita Parish Sheriff	36	-
Jefferson Parish Sheriff	463	110
St. John the Baptist Parish Sheriff	11	-
Tangipahoa Parish Sheriff	31	308
Caddo Parish Sheriff	30	-
Avoyelles Parish Sheriff	138	-
Concordia Parish Sheriff	30	26
St. Charles Parish Sheriff	77	45
La Supreme Court	70	125
La Judicial College	72	77
Dept of Corrections Inmate Banking	238	1,211
State of LA Support Enforcement Services	-	660
Kyle Ardoin Secretary of State	-	200
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	105,960	74,311
Less: Disbursements to Individuals/3rd Party Collection		
Civil Fee Refunds	8,643	9,503
Subtotal Disbursements/Retainage	129,961	102,176
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	529,652	535,701

See independent auditor's report.

INTERNAL CONTROL, COMPLIANCE, AND OTHER MATTERS

Minda B. Raybourn

Certified Public Accountant

Limited Liability

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LCPA

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

The Honorable Stewart Hughes,
West Feliciana Parish Clerk of Court
P. O. Box 1843
St. Francisville, Louisiana 70775

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental-type activities, the major fund, and the aggregate remaining fund information of the West Feliciana Parish Clerk of Court, a component unit of the West Feliciana Parish Government, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the West Feliciana Parish Clerk of Court's basic financial statements, and have issued my report thereon dated January 27, 2022.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a

material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of the 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

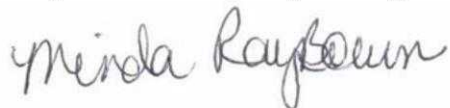
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Feliciana Parish Clerk of Court's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information and use of management, others within the agency, the Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Minda B. Raybourn CPA
Franklinton, La
January 27, 2022

WEST FELICIANA CLERK OF COURT
ST FRANCISVILLE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2021

I have audited the financial statements of the West Feliciana Parish Clerk of Court as of and for the year ended June 30, 2021, and have issued my report thereon dated January 27, 2022. I 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. My audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

A. Report on Compliance and Internal Control Material to the Financial Statements

Internal Control	Significant Deficiencies	No
	Material Weaknesses	No
Compliance	Material to Financial Statements	No

B. Federal Awards

N/A

Section II Financial Statement Findings

None

Section III Federal Award Findings and Questioned Costs

None

Section IV Management Letter

None