

**WINN PARISH CLERK OF COURT
WINNFIELD, LOUISIANA**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2022**

Winn Parish Clerk of Court
Winnfield, Louisiana

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Winn Parish Clerk of Court
Winnfield, Louisiana

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Winn Parish Clerk of Court

119 West Main, Room 103
Winnfield, LA 71483

MANAGEMENT'S DISCUSSION AND ANALYSIS for the Year Ended June 30, 2022

The Management's Discussion and Analysis of the Winn Parish Clerk of Court's financial performance presents a narrative overview and analysis of the Clerk of Court's financial activities for the year ended June 30, 2022. 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 of Court'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 of Court's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

- 1) The Winn Parish Clerk of Court had cash and investments of \$1,232,356 at June 30, 2022, which represents an increase of \$93,381 from the prior year.
- 2) The Winn Parish Clerk of Court had accounts receivable of \$17,208 at June 30, 2022, which represents a decrease of \$31,959 from the prior year.
- 3) The Winn Parish Clerk of Court had accounts payable and accruals of \$31,251 at June 30, 2022, which represents a decrease of \$1,665 from the prior year.
- 4) The Winn Parish Clerk of Court had total revenues of \$599,374 for the year ended June 30, 2022, which represents a decrease of \$20,220 from the prior year.
- 5) The Winn Parish Clerk of Court had personnel services expense of \$406,731 for the year ended June 30, 2022, which represents a decrease of \$40,791 from the prior year.
- 6) The Winn Parish Clerk of Court had operating services expense of \$117,489 for the year ended June 30, 2022, which represents a decrease of \$4,309 from the prior year.
- 7) The Winn Parish Clerk of Court had supplies expense of \$16,445 for the year ended June 30, 2022, which represents a decrease of \$2,228 from the prior year.

Overview of the Financial Statements

The following illustrates the minimum requirements for the Winn 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 Winn Parish Clerk of Court as a whole and present a longer-term view of the Clerk of Court'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 of Court's net position and changes in it.

Fund financial statements start on page 14. All of the Clerk of Court's basic services are reported in governmental funds, which focus on how money flows into and out of funds and the balances left at year end that are available for spending. These funds are 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 of Court'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 of Court'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>2022</u>	<u>2021</u>
ASSETS:		
Current and Other Assets, Net of Allowance for Doubtful Accounts	\$1,250,064	\$ 1,194,122
Capital Assets, Net	<u>9,098</u>	<u>12,113</u>
Total Assets	<u>\$1,259,162</u>	<u>\$1,206,235</u>
DEFERRED OUTFLOWS OF RESOURCES:	<u>\$ 282,713</u>	<u>\$ 429,877</u>
LIABILITIES:		
Accounts Payable & Payroll Liabilities	\$ 31,251	\$ 32,916
Other Post-Employment Benefits	175,245	184,958
Net Pension Liability	<u>330,193</u>	<u>601,125</u>
Total Liabilities	<u>\$ 536,689</u>	<u>\$ 818,999</u>
DEFERRED INFLOWS OF RESOURCES:	<u>\$ 171,530</u>	<u>\$ 34,976</u>
NET POSITION:		
Net Investment in Capital Assets Unrestricted	\$ 9,098	\$ 12,113
	<u>824,558</u>	<u>770,024</u>
Total Net Position	<u>\$ 833,656</u>	<u>\$ 782,137</u>

Net position of the Winn Parish Clerk of Court increased by \$51,519 or 7% from the previous fiscal year.

Summary of Statement of Activities

	<u>2022</u>	<u>2021</u>
REVENUES:		
Charges for Services	\$539,761	\$544,174
Operating Grants & Contributions	22,550	24,600
General Revenues	<u>37,063</u>	<u>50,820</u>
Total Revenues	\$599,374	\$619,594
EXPENDITURES:		
Expenses	<u>547,855</u>	<u>592,032</u>
Change in Net Position	\$ <u><u>51,519</u></u>	\$ <u><u>27,562</u></u>

The Winn Parish Clerk of Court's total revenues decreased by \$20,220 or 3% from the previous year. The total cost of all programs and services decreased by \$44,177 or 7%.

Capital Assets and Debt AdministrationCapital Assets

At June 30, 2022, the Winn Parish Clerk of Court had \$9,098, 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 \$3,015 or 25% from the previous year.

Capital Assets at Year End (Net of Depreciation)		
	<u>2022</u>	<u>2021</u>
Furniture, Fixtures and Equipment	<u>\$9,098</u>	<u>\$12,113</u>

This year there were \$749 in additions.

Debt

The Winn Parish Clerk of Court had \$175,245 in other post-employment benefits and \$330,193 in net pension liability outstanding at year end. This represents decreases of \$9,713 and \$270,932, respectively, as compared to the previous year.

Variations between Final Budgets and Actual Amounts

Actual revenues were \$71,082 more than budgeted amounts.

Actual expenditures were \$17,946 less than budgeted amounts.

Economic Factors and Next Year's Budget

The Winn 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
2. Interest income
3. Miscellaneous revenues
4. Personnel costs
5. Other costs

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

Contacting the Winn Parish Clerk of Court

This financial report is designed to provide our citizens and creditors with a general overview of the Winn 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 Winn Parish Clerk of Court at 119 West Main, Room 103, Winnfield, LA 71483.

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
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INDEPENDENT AUDITORS' REPORT

Honorable Chesney Baxley
Winn Parish Clerk of Court
119 West Main, Room 103
Winnfield, LA 71483

Opinions

We have audited the accompanying financial statements of the governmental activities, major fund and fiduciary funds of the Winn Parish Clerk of Court (Clerk), a component unit of the Winn Parish Police Jury, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Clerk's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major funds and fiduciary fund of the Clerk as of June 30, 2022, 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.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Clerk's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Clerk's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 1 through 5 and Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, and Schedule of Changes in Net OPEB Liability and Related Ratios on pages 38 through 42 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Clerk's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplementary 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedules 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*, we have also issued our report dated December 19, 2022, 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated December 19, 2022, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

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

December 19, 2022

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Winn Parish Clerk of Court
Statement of Net Position
June 30, 2022

	Governmental <u>Activities</u>
ASSETS:	
Current Assets-	
Cash & Cash Equivalents	\$1,232,356
Revenue Receivables	17,208
Prepaid Expense	<u>500</u>
Total Current Assets	\$1,250,064
Noncurrent Assets-	
Capital Assets, Net	<u>9,098</u>
Total Assets	\$ <u>1,259,162</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Pension	\$ 194,945
OPEB	<u>87,768</u>
Total Deferred Outflows of Resources	\$ <u>282,713</u>
LIABILITIES:	
Current Liabilities-	
Accounts Payable	\$ 13,903
Payroll & Related Liabilities	<u>17,348</u>
Total Current Liabilities	\$ <u>31,251</u>
Long-term Liabilities-	
Other Post-Employment Benefits	\$ 175,245
Net Pension Liability	<u>330,193</u>
Total Long-Term Liabilities	\$ <u>505,438</u>
Total Liabilities	\$ <u>536,689</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension	\$ 153,798
OPEB	<u>17,732</u>
Total Deferred Inflows of Resources	\$ <u>171,530</u>
NET POSITION:	
Net Investment in Capital Assets	\$ 9,098
Unrestricted Net Position	<u>824,558</u>
Total Net Position	\$ <u>833,656</u>

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

Winn Parish Clerk of Court
Statement of Activities
June 30, 2022

<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	<u>\$547,855</u>	<u>\$539,761</u>	<u>\$22,550</u>	<u>\$0</u>	<u>\$ 14,456</u>
		General Revenues:			
				Interest	\$ 1,954
				Non-Employer Pension Revenue	29,864
				Miscellaneous	<u>5,245</u>
				Total General Revenues	<u>\$ 37,063</u>
				Change in Net Position	\$ 51,519
				Net Position June 30, 2021	<u>782,137</u>
				Net Position June 30, 2022	<u>\$833,656</u>

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

FUND FINANCIAL STATEMENTS

Winn Parish Clerk of Court
Balance Sheet-Governmental Funds
June 30, 2022

	<u>Major Funds</u>		<u>Total</u>
	<u>General Fund</u>	<u>Advance Deposit Fund</u>	
ASSETS:			
Cash & Cash Equivalents	\$216,315	\$1,016,041	\$1,232,356
Receivables	15,460	1,748	17,208
Prepaid Expenses	500	0	500
Due from Other Funds	<u>3,774</u>	<u>0</u>	<u>3,774</u>
Total Assets	<u>\$236,049</u>	<u>\$1,017,789</u>	<u>\$1,253,838</u>
LIABILITIES:			
Accounts Payable	\$ 13,903	\$ 0	\$ 13,903
Payroll and Related Liabilities	17,348	0	17,348
Due to Other Funds	<u>0</u>	<u>3,774</u>	<u>3,774</u>
Total Liabilities	<u>\$ 31,251</u>	<u>\$ 3,774</u>	<u>\$ 35,025</u>
FUND BALANCE:			
Restricted for:			
Nonspendable-			
Prepaid Expense	\$ 500	\$ 0	\$ 500
Special Purposes	0	1,014,015	1,014,015
Unassigned	<u>204,298</u>	<u>0</u>	<u>204,298</u>
Total Fund Balance	<u>\$204,798</u>	<u>\$1,014,015</u>	<u>\$1,218,813</u>
Total Liabilities & Fund Balance	<u>\$236,049</u>	<u>\$1,017,789</u>	<u>\$1,253,838</u>

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

Winn Parish Clerk of Court
Reconciliation of the Governmental Fund
Balance Sheet to the Statement of Net Position
June 30, 2022

Total Fund Balance for the Governmental Fund at June 30, 2022 \$1,218,813

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 fund:

Furniture, Fixtures & Equipment	269,653
Less, Accumulated Depreciation	(260,555)
Deferred Outflows of Resources	282,713

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

Other Post-Employment Benefits	(175,245)
Net Pension Liability	(330,193)
Deferred Inflows of Resources	<u>(171,530)</u>

Total Net Position of Governmental Activities at June 30, 2022 \$ 833,656

Winn Parish Clerk of Court
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
June 30, 2022

	<u>Major Funds</u>		<u>Total</u>
	<u>General Fund</u>	<u>Advance Deposit Fund</u>	
REVENUES:			
Licenses & Permits-			
Marriage Licenses	\$ 2,314	\$ 0	\$ 2,314
Charges for Services-			
Court Costs, Fees & Charges	57,053	228,441	285,494
Recording Fees	237,361	0	237,361
Photocopying Fees	14,592	0	14,592
Miscellaneous-			
Supplemental Compensation Fund	22,550	0	22,550
Other	5,245	0	5,245
Interest	<u>262</u>	<u>1,692</u>	<u>1,954</u>
Total Revenues	<u>\$ 339,377</u>	<u>\$ 230,133</u>	<u>\$ 569,510</u>
EXPENDITURES:			
Current-			
Judicial-			
Personnel Services	\$ 373,794	\$ 0	\$ 373,794
Operating Services	58,139	59,349	117,488
Operating Supplies	16,445	0	16,445
Other Charges	3,427	0	3,427
Capital Expenditures	<u>749</u>	<u>0</u>	<u>749</u>
Total Expenditures	<u>\$ 452,554</u>	<u>\$ 59,349</u>	<u>\$ 511,903</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$(113,177)</u>	<u>\$ 170,784</u>	<u>\$ 57,607</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	\$ 131,205	\$ 0	\$ 131,205
Operating Transfers Out	<u>0</u>	<u>(131,205)</u>	<u>(131,205)</u>
Total Other Financing Sources (Uses)	<u>\$ 131,205</u>	<u>\$ (131,205)</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 18,028	\$ 39,579	\$ 57,607
Fund Balance-Beginning of Year	<u>186,770</u>	<u>974,436</u>	<u>1,161,206</u>
Fund Balance-End of Year	<u>\$ 204,798</u>	<u>\$1,014,015</u>	<u>\$1,218,813</u>

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

Winn Parish Clerk of Court
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
for the Year Ended June 30, 2022

Net Change in Fund Balance - Governmental Fund \$ 57,607

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 Balance:

Non-Employer Pension Revenue 29,864

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:

Cost of Capital Assets 749
Depreciation Expense (3,764)

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 Balance-

Change in Other Post-Employment Benefits (13,413)
Change in Pension Expense (19,524)

Change in Net Position of Governmental Activities \$ 51,519

Winn Parish Clerk of Court
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

	Registry of Court <u>Fund</u>
ASSETS:	
Cash & Cash Equivalents	<u>\$368,109</u>
LIABILITIES:	
Due to Others	<u>\$368,109</u>

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

Winn Parish Clerk of Court
Statement of Changes in Fiduciary Net Position
for the Year Ended June 30, 2022

	Registry of Court <u>Fund</u>
ADDITIONS:	
Suits and Successions	\$ 5,000
Interest Income	<u>405</u>
Total Additions	\$ <u>5,405</u>
DEDUCTIONS:	
Settlements to Litigants	\$ <u>1,490</u>
Change in Liabilities	\$ 3,915
Liabilities-Beginning	<u>364,194</u>
Liabilities-Ending	<u>\$368,109</u>

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

NOTES TO FINANCIAL STATEMENTS

Winn Parish Clerk of Court
Notes to Financial Statements
June 30, 2022

Introduction:

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Winn 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 Winn 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 Winn Parish Police Jury is the financial reporting entity for Winn 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 Winn 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 Winn Parish 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 Winn Parish Police Jury does not appoint a voting majority but are fiscally dependent on the Winn 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.

Winn Parish Clerk of Court
Notes to Financial Statements
June 30, 2022

Because the Winn Parish Police Jury provides office facilities for the Clerk of Court, the Clerk of Court was determined to be fiscally dependent on the Police Jury and accordingly is considered to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying basic financial statements present information only on the funds maintained by the Clerk of Court and do not present information on the Winn 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 Winn 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 of Court are classified into two categories: governmental and fiduciary. An emphasis is placed on major funds, and the General Fund is considered to be a major fund.

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 Winn 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 Fund

The agency fund, Registry of Court Fund, accounts for assets held by the clerk as an agent for litigants held pending court action. 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 modified 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 Winn Parish Clerk of Court, except for the fiduciary fund which is reported separately.

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.

Winn Parish Clerk of Court
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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 fund and the agency 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 Winn 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 fund uses 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.

E. BUDGETARY ACCOUNTING-

Formal budgetary accounting is employed as a management control. The Winn Parish Clerk of Court prepares and adopts a budget each year for its general fund and advance deposit 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 of Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. 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 Clerk may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Winn Parish Clerk of Court
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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. The Clerk's policy is to include time deposits and certificates of deposit in cash equivalents.

G. INVESTMENTS-

Investments are limited by R. S. 33:2955 and the Winn 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. The Clerk expects to collect all balances due, and no allowance for bad debts is recorded.

I. CAPITAL ASSETS-

Capital assets are carried at historical cost. Depreciation of all exhaustible capital assets used by the Winn 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 5 to 15 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 \$500 or more for capitalizing assets.

J. COMPENSATED ABSENCES-

Full-time employees of the Winn Parish Clerk of Court earn ten days of sick leave annually. Vacation time is earned as follows: after six months - five days; after one year - ten days; after fifteen years - fifteen days; after twenty years - twenty days. Unused vacation and sick leave expires at December 31 and the Clerk of Court has no accumulated or vested benefits to accrue. Even though the fiscal year ends on June 30th, these amounts are not accrued as they are deemed immaterial.

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.

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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 “invested in capital assets, net of related debt.”

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

In the fund statements, governmental fund equity is classified as fund balance. 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.

Winn Parish Clerk of Court
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The General Fund has a nonspendable fund balance of \$500 which represents prepaid expenses. The remaining fund balance of \$204,298 is classified as unassigned. If applicable, the Clerk of Court 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 and Cash Equivalents and Related 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.

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. The Clerk of Court 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, 2022, the Clerk of Court had cash and cash equivalents (book balances) totaling \$1,600,465 as follows:

Demand Deposits	\$ 14,398
Interest-bearing Demand Deposits	1,096,964
Time Deposits	<u>489,103</u>
Total	<u>\$1,600,465</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, 2022, the Clerk of Court has \$1,617,537 in collected bank balances. These deposits are secured from credit risk as follows:

Collected Bank Balances	\$1,617,537
FDIC Insurance	(910,000)
Pledged Securities	<u>(707,537)</u>
Balance Subject to Credit Risk	\$ <u> 0</u>

Winn Parish Clerk of Court
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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. Receivables:

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

<u>Class of Receivable</u>	<u>General</u>	<u>Advance Deposit</u>
Charges for services	<u>\$15,460</u>	<u>\$1,748</u>

4. 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 receivables at June 30, 2022:

	<u>Operating Transfer In</u>	<u>Operating Transfer Out</u>
General Fund	\$131,205	\$ 0
Special Revenues Fund-Advance Deposit	<u>0</u>	<u>131,205</u>
Total	<u>\$131,205</u>	<u>\$131,205</u>

5. Capital Assets:

Capital asset balances and activity for the year ended June 30, 2022, is as follows:

	<u>Balance 07-01-21</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06-30-22</u>
Governmental Activities-				
Furniture, fixtures, and equipment	\$ 268,904	\$ 749	\$0	\$ 269,653
Less, accumulated depreciation	<u>(256,791)</u>	<u>(3,764)</u>	<u>0</u>	<u>(260,555)</u>
Total Capital Assets, net	<u>\$ 12,113</u>	<u>\$(3,015)</u>	<u>\$0</u>	<u>\$ 9,098</u>

Depreciation expense of \$3,764 was charged to the judicial function.

6. Accounts Payable and Accruals:

The following is a summary of accounts payable at June 30, 2022:

<u>Class of Payable</u>	<u>Total</u>
Payroll Related Accruals	\$13,903
Vendor	<u>17,348</u>
Total	<u>\$31,251</u>

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7. Pension Plan:

Plan Description

The Clerk of Court 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 Winn 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.

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 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 ten 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).

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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.

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 lessor 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

Winn Parish Clerk of Court
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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 December 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, 2021, the actual employer contribution rate was 21%.

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, 2022 was \$29,864.

The Clerk of Court's contractually required composite contribution rate for the year ended June 30, 2022 was 22.25% 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 of Court were \$53,268 for the year ended June 30, 2022.

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

For the years ending June 30, 2022, and 2021 the Clerk of Court reported a liability of \$330,193 and \$601,125, respectively, for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2021 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, 2022, and 2021 the Clerk of Court's proportion was .24822% and .24985%, respectively, which was a decrease of .00163% from its proportion measured as of June 30, 2021.

For the years ending June 30, 2022 and 2021, 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 \$68,344 and \$125,739, respectively.

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At June 30, 2022, the Clerk of Court 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	\$ 9,205	\$ 5,540
Changes in assumption	71,284	0
Net difference between projected and actual earnings on pension plan investments	0	146,049
Changes in employer's proportion of beginning net pension liability	50,245	2,196
Differences between employer contributions and proportionate share of employer contributions	10,943	13
Subsequent Measurement Contributions	53,268	0
Total	\$194,945	\$153,798

The deferred outflows of resources related to pensions resulting from Winn Parish Clerk of Court contributions subsequent to the measurement date in the amount of \$53,268, will be recognized as a reduction of the Net Pension Liabilities in the year of June 30, 2022. 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	\$ 37,409
2023	11,699
2024	(9,778)
2025	(51,451)
Total	\$(12,121)

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.

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A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.55%, net of investment expense
Projected Salary Increases	1-5 years of service - 6.20% 5 years or more - 5.00%
Inflation Rate	2.40%
Mortality Rates	Pub- 2010 Public Retirement Plans multiplies by 120% Mortality Table with full generational projection using the Appropriate MP-2019 improvement scale
Expected Remaining Service Lives	2017-2021- 5 years
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The actuarial assumptions used are based on the assumptions used in the 2021 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.

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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, 2021.

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, 2021, 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	25.00%	2.50%
International Bonds		3.50%
Domestic Equity	38.00%	7.50%
International Equity	22.00%	8.50%
Real Estate	<u>15.00%</u>	4.50%
	<u>100.00%</u>	

The discount rate used to measure the total pension liability was 6.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by 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.

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 6.55%, 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 (5.55%) or one percentage-point higher (7.55%) than the current rate:

	1.0% Decrease (5.55%)	Current Discount Rate (6.55%)	1.0% Increase (7.55%)
Employer's proportionate share of net pension liability	\$582,037	\$330,193	\$118,057

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.

Payables to the Pension Plan

These financial statements include a payable to the pension plan of \$5,948, which is the legally required contribution due at June 30, 2022. This amount is recorded in accrued expenses.

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8. Other Post-Employment Benefits:

Plan description - The Winn Parish Clerk of Court (the Clerk) provides certain continuing health care and life insurance benefits for its retired employees. The Winn 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 benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Employees are covered by the Louisiana Clerks' of Court Retirement and Relief Fund, whose retirement eligibility (D.R.O.P. entry) provisions are as follows: Attainment of age 55 and 25 years of service; or, attainment of age 60 and 20 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, 2022, 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	3
	6
	6

Total OPEB Liability

The Clerk's total OPEB liability of \$175,245 as of the measurement date June 30, 2022, the end of the fiscal year.

Actuarial Assumptions and other inputs - The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0%
Salary increases	3.0%, including inflation
Discount rate	2.16% annually
	3.54% annually
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 average of the Bond Buyers' 20 Year General Obligation municipal bond index over the 52 weeks immediately preceding the applicable measurement dates.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2009 to June 30, 2022.

Winn Parish Clerk of Court
Notes to Financial Statements
June 30, 2022

Changes in the Total OPEB Liability

Balance at June 30, 2021	\$184,958
Changes for the year:	
Service cost	7,384
Interest	4,075
Differences between expected and actual experience	2,455
Changes in Assumptions/Inputs	(19,703)
Benefit payments and net transfers	(3,924)
Net changes	(9,713)
Balance at June 30, 2022	\$175,245

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 (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1.0% Decrease (2.54%)	Current Discount Rate (3.54%)	1.0% Increase (4.54%)
Total OPEB liability	\$200,559	\$175,245	\$154,649

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	\$168,569	\$175,245	\$183,836

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

For the year ended June 30, 2022, the Clerk recognized OPEB expense of \$17,337. At June 30, 2022, 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	\$60,884	\$ 0
Changes of assumptions or other inputs	26,884	(17,732)
Total	\$87,768	\$(17,732)

Winn Parish Clerk of Court
Notes to Financial Statements
June 30, 2022

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>	
2023	\$ 5,878
2024	5,878
2025	5,878
2026	5,878
2027	5,878
Thereafter	<u>40,646</u>
Total	<u>\$70,036</u>

9. Risk Management:

The Winn 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. Expenditures of the Clerk of Court Paid by the Parish Police Jury:

Certain expenses of the Winn Parish Clerk of Court's office are paid by the Winn Parish Police Jury. In addition to furnishing the building where the Clerk of Court's office is located, the Winn Parish Police Jury pays all utility bills, some insurance, and furnishes some of the equipment in the Clerk of Court's office.

11. Deferred Compensation Plan:

All of the employees of the Winn 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 \$20,500 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 \$100 per month, for each employee. 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 \$3,900.

12. Subsequent Events:

Management has evaluated events through December 19, 2022, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Winn Parish Clerk of Court
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
REVENUES:				
Licenses & Permits-				
Marriage Licenses	\$ 1,500	\$ 1,900	\$ 2,314	\$ 414
Charges for Services-				
Court Costs, Fees & Charges	55,600	43,500	57,053	13,553
Recording Fees	205,000	205,000	237,361	32,361
Photocopying Fees	12,000	12,000	14,592	2,592
Miscellaneous-				
Supplemental Compensation Fund	24,600	24,600	22,550	(2,050)
Other	11,100	5,000	5,245	245
Interest	<u>1,950</u>	<u>1,500</u>	<u>262</u>	<u>(1,238)</u>
Total Revenues	<u>\$ 311,750</u>	<u>\$ 293,500</u>	<u>\$ 339,377</u>	<u>\$ 45,877</u>
EXPENDITURES:				
Current-				
Judicial-				
Personnel Services	\$ 397,000	\$ 372,000	\$ 373,794	\$ (1,794)
Operating Services	99,000	96,000	58,139	37,861
Operating Supplies	0	0	16,445	(16,445)
Miscellaneous	1,000	1,000	3,427	(2,427)
Capital Expenditures	<u>1,500</u>	<u>1,500</u>	<u>749</u>	<u>751</u>
Total Expenditures	<u>\$ 498,500</u>	<u>\$ 470,500</u>	<u>\$ 452,554</u>	<u>\$ 17,946</u>
Excess (Deficiency) of Revenues over Expenditures	\$(186,750)	\$(177,000)	\$(113,177)	\$ 63,823
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	<u>0</u>	<u>106,000</u>	<u>131,205</u>	<u>25,205</u>
Excess (Deficiency) of Revenues and Other Source over Expenditures and Other Uses	\$(186,750)	\$ (71,000)	\$ 18,028	\$ 89,028
Fund Balance-Beginning of Year	<u>186,770</u>	<u>186,770</u>	<u>186,770</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 20</u>	<u>\$ 115,770</u>	<u>\$ 204,798</u>	<u>\$ 89,028</u>

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

Winn Parish Clerk of Court
Advance Deposit Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2022

	<u>Original/Final</u> <u>Budget</u>	<u>Actual</u>	<u>Adjust to</u> <u>Budgetary</u> <u>Basis</u>	<u>Adjusted</u> <u>Budgetary</u> <u>Basis</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
REVENUES:					
Charges for Services	\$ 234,700	\$ 228,441	\$11,749	\$ 240,190	\$5,490
Miscellaneous- Interest	500	1,692	(1,177)	515	15
Total Revenues	<u>\$ 235,200</u>	<u>\$ 230,133</u>	<u>\$10,572</u>	<u>\$ 240,705</u>	<u>\$5,505</u>
EXPENDITURES:					
Current- Operating Services	\$ 57,780	\$ 59,349	(1,563)	57,786	\$ (6)
Excess (Deficiency) of Revenues over Expenditures	\$ 177,420	\$ 170,784	12,135	\$ 182,919	\$5,499
Other Financing Sources(Uses) Operating Transfers Out	(113,550)	(131,205)	17,656	(113,549)	1
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 63,870	\$ 39,579	\$29,791	\$ 69,370	\$5,500
Fund Balance - Beginning of Year	974,436	974,436	0	974,436	0
Fund Balance - End of Year	<u>\$1,038,306</u>	<u>\$1,014,015</u>	<u>\$29,791</u>	<u>\$1,043,806</u>	<u>\$5,500</u>

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

Winn Parish Clerk of Court
Schedule of Employer's Share of Net Pension Liability
For the Year Ended June 30, 2022

<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	0.25563%	\$344,811	\$247,285	139.44%	79.37%
2016	0.27159%	\$407,398	\$219,002	186.02%	78.13%
2017	0.23994%	\$443,887	\$131,500	337.56%	74.17%
2018	0.14577%	\$220,533	\$185,400	118.95%	79.69%
2019	0.19968%	\$332,133	\$224,785	147.76%	79.07%
2020	0.23118%	\$419,821	\$300,926	139.51%	77.93%
2021	0.24986%	\$601,125	\$283,051	212.37%	72.09%
2022	0.24822%	\$330,193	\$239,408	137.92%	85.40%

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

Winn Parish Clerk of Court
Schedule of Employer Contributions
For the Year Ended June 30, 2022

<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	\$46,985	\$46,985	\$0	\$247,285	18.9%
2016	\$41,611	\$41,611	\$0	\$219,002	19.0%
2017	\$24,985	\$24,985	\$0	\$131,500	19.0%
2018	\$35,226	\$35,226	\$0	\$185,400	19.0%
2019	\$42,709	\$42,709	\$0	\$224,785	19.0%
2020	\$57,176	\$57,176	\$0	\$300,926	19.0%
2021	\$58,790	\$58,790	\$0	\$283,051	20.8%
2022	\$53,268	\$53,268	\$0	\$239,408	22.3%

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, 2022.

Winn Parish Clerk of Court
Schedule of Changes in Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2022

Year	2022	2021	2020	2019	2018
Service Cost	\$ 7,384	\$ 7,169	\$ 12,627	\$ 9,400	\$ 9,126
Interest	4,075	3,766	3,032	2,502	2,359
Differences Between Expected and Actual Experiences	2,455	10,845	42,601	12,636	7,430
Changes in Assumptions/ Inputs	(19,703)	1,604	33,211	-	-
Benefit Payments	(3,924)	(5,247)	(4,973)	(10,987)	(10,414)
Net Change In Total OPEB Liability	(9,713)	18,137	86,498	13,551	8,501
Beginning OPEB Liability	184,958	166,821	80,323	66,772	58,271
Ending OPEB Liability	\$ 175,245	\$ 184,958	\$ 166,821	\$ 80,323	\$ 66,772
Covered-Employee Payroll	\$ 208,829	\$ 236,724	\$ 229,829	\$ 213,828	\$ 207,600
Net OPEB Liability as a Percentage of Covered-Employee Payroll	83.9%	78.1%	72.6%	37.6%	32.2%

Notes to Schedule:

Benefit Changes:

- There were no changes of benefit assumptions for the years ended June 30, 2018 - June 30, 2022.

Changes of Assumptions:

Discount Rate:

2022 - 3.54%
2021 - 2.16%
2020 - 2.21%
2019 - 3.50%
2018 - 3.50%

Mortality:

2020-2022 - RP-2014
2018-2019 - RP-2000

Trend:

2020-2022 - Variable
2018-2019 - 5.50%

This 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.

SUPPLEMENTARY INFORMATION

Winn Parish Clerk of Court
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2022

Agency Head Name: Chesney Baxley, Clerk of Court

<u>Purpose</u>	<u>Amount</u>
Salary	\$148,229
Benefits-Insurance	15,107
Benefits-Retirement	32,981
Deferred Compensation	1,200
Benefits-Other	2,101
Travel	450
Other	1,800

See independent auditors' report.

Winn Parish Clerk of Court
Justice System Funding Schedule - Collecting/Disbursing Entity
For the Year Ended June 30, 2022

Cash Basis Presentation	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Beginning Balance of Amounts Collected (i.e. cash on hand)	932,273	960,336
Add: Collections		
Civil Fees (<i>including refundable amounts such as garnishments or advance deposits</i>)	108,171	126,919
Bond Fees	5,100	-
Criminal Court Costs/Fees	16,723	21,331
Interest Earnings on Collected Balances	840	852
Subtotal Collections	130,834	149,102
Less: Disbursements To Governments & Nonprofits: (<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>)		
Winn Parish Sheriff's Department - Civil Fees	5,890	6,812
8th Judicial District Court (Judicial Expense Fund) - Civil Fees	1,630	1,700
Louisiana State Treasurer (Judges Supplemental Fund)-Civil Fees	4,272	4,473
Louisiana Supreme Court - Civil Fees	81	84
Secretary of State - Civil Fees	200	450
Sheriff - Bienville Parish - Civil Fees	34	-
Sheriff - Bossier Parish - Civil Fees	155	47
Sheriff - Caddo Parish - Civil Fees	619	346
Sheriff - Calcasieu Parish - Civil Fees	-	31
Sheriff - Caldwell Parish - Civil Fees	60	161
Sheriff - Concordia Parish - Civil Fees	11	32
Sheriff - Desoto Parish - Civil Fees	30	-
Sheriff - East Baton Rouge Parish - Civil Fees	652	965
Sheriff - Grant Parish - Civil Fees	96	412
Sheriff - Iberia Parish - Civil Fees	70	-
Sheriff - Jackson Parish - Civil Fees	700	471
Sheriff - Jefferson Parish - Civil Fees	30	-
Sheriff - Lafayette Parish - Civil Fees	31	-
Sheriff - LaSalle Parish - Civil Fees	337	141
Sheriff - Lincoln Parish - Civil Fees	67	92
Sheriff - Livingston Parish - Civil Fees	43	-
Sheriff - Madison Parish - Civil Fees	-	30
Sheriff - Morehouse Parish - Civil Fees	112	-

Winn Parish Clerk of Court
Justice System Funding Schedule - Collecting/Disbursing Entity
For the Year Ended June 30, 2022

<i>Sheriff - Natchitoches Parish - Civil Fees</i>	475	326
<i>Sheriff - Ouachita Parish - Civil Fees</i>	254	579
<i>Sheriff - Rapides Parish - Civil Fees</i>	418	420
<i>Sheriff - Richland Parish - Civil Fees</i>	-	30
<i>Sheriff - Sabine Parish - Civil Fees</i>	65	-
<i>Sheriff - St. Martin Parish - Civil Fees</i>	54	-
<i>Sheriff - St. Mary Parish - Civil Fees</i>	88	-
<i>Sheriff - St. Tammany Parish - Civil Fees</i>	124	-
<i>Sheriff - Tangipahoa Parish - Civil Fees</i>	-	55
<i>Sheriff - Vermillion Parish - Civil Fees</i>	-	57
<i>Sheriff - Webster Parish - Civil Fees</i>	45	-
<i>Civil Sheriff - Orleans Parish - Civil Fees</i>	60	150
<i>State of Louisiana, Division of Administration - Civil Fees</i>	25	120
<i>8th Judicial District Attorney-Criminal Court Costs/Fees</i>	4,060	5,160
<i>8th Judicial District Judge-Criminal Court Costs/Fees</i>	3,030	3,825

Less: Amounts Retained by Collecting Agency

Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	66,561	70,111
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>)	-	-

Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

Civil Fee Refunds	9,993	9,493
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	2,399	1,223
Payments to 3rd Party Collection/Processing Agencies	-	-

Subtotal Disbursements/Retainage	102,771	107,796
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Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	960,336	1,001,642
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Ending Balance of "Partial Payments" Collected but not Disbursed (<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.	-	-
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Other Information:		
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>)	-	-

OTHER REPORTS/SCHEDULES

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

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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 Chesney Baxley
Winn Parish Clerk of Court
119 West Main, Room 103
Winnfield, LA 71483

We have audited, 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*, the financial statements of the governmental activities, major fund and fiduciary funds, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Winn Parish Clerk of Court's (Clerk) basic financial statements and have issued our report thereon dated December 19, 2022.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 statements. 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 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 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 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier
Certified Public Accountants
Natchitoches, Louisiana

December 19, 2022

Winn Parish Clerk of Court
Schedule of Audit Findings
Year Ended June 30, 2022

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Winn Parish Clerk of Court as of and for the year ended June 30, 2022.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None noted.

III. PRIOR YEAR AUDIT FINDINGS

None noted.

T | C | B | T
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING
STATEWIDE AGREED-UPON PROCEDURES

To the Winn Parish Clerk of Court
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Clerk's management is responsible for those C/C areas identified in the SAUPs.

The Clerk has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user for this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. We obtained and inspected the entity's written policies and procedures and observed that they address each of the following categories and subcategories (or noted that the entity does not have any written policies and procedures), as applicable:
 - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - ***Disbursements***, including processing, reviewing, and approving.
 - ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or Clerk fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, Clerk fund forfeiture monies confirmation.)

- **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedule.
- **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) Clerk responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.
 - a) Procedure Results - We noted one exception. The Clerk of Court does not have a written policy for sexual harassment.

Board or Finance Committee

2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
 - Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.

- Obtained the prior year audit report and observed the unassigned fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the General Fund.
- a) Procedure Results - We noted no exceptions.

Bank Reconciliations

3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Management identified the entity's main operating account. We selected the entity's main operating account and randomly selected 4 additional accounts (or all if less than 5). We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:
- Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);
 - Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and
 - Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
- a) Procedure Results - We noted three exceptions. (1) Some bank reconciliations do not include evidence that they were prepared within two months of the related statement closing date. (2) Bank reconciliations do not include evidence that a member of management has reviewed each bank reconciliation. (3) Reconciling items outstanding for more than 12 months have not been researched.

Collections (excluding electronic funds transfers)

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money order (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties were properly segregated at each collection location such that:
- Employees that are responsible for cash collections do not share cash drawers/registers.
 - Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

- The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or Clerk fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
 - We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed that the bond or insurance policy for theft was enforced during the fiscal period.
6. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under “Bank Reconciliations” above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits were made on the same day). We obtained supporting documentation for each of the deposits selected and:
- We observed that receipts are sequentially pre-numbered.
 - We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - We traced the deposit slip total to the actual deposit per the bank statement.
 - We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - We traced the actual deposit per the bank statement to the general ledger.
 - a) Procedure Results - We noted one exception. Deposits were not made within one business day of receipt at the collection location.

Non-Payroll Disbursements - General (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

7. We obtained a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).
8. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the Clerk has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
- At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - At least two employees are involved in processing and approving payments to vendors.
 - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

9. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
- We observed that the disbursement matched the related original itemized invoice and that documentation indicates that deliverables included on the invoice were received by the entity.
 - We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
 - Procedure Results - We noted one exception. At least two employees are not involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

10. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
11. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly selected one monthly bank statement), and obtained supporting documentation, and:
- We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - We observed that finance charges and late fees were not assessed on the selected statements.
12. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (1) an original itemized receipt that identified precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
- a) Procedure Results - We noted no exceptions.

Travel and Expense Reimbursement

13. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected five reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

- If reimbursed using a per diem, we observed that the approved reimbursement rate is no more than those rates established by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
 - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - We observed that each reimbursement was supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.
- a) Procedure Results - We noted no exceptions.

Contracts

14. We obtained from management a listing of all agreements/contracts for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to five) from the listing, excluding our contract, and:
- We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
 - We observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
 - If the contract was amended (e.g. change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).
 - We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.
- a) Procedure Results - We noted no exceptions.

Payroll and Personnel

15. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
16. We randomly selected one pay period during the fiscal period. For the five employees/officials selected under #16 above, we obtained attendance and leave documentation for the pay period, and:
- We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - We observed that supervisors approved the attendance and leave of the selected employees/officials.

- We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
 - We observed that the rate paid to the employees or officials agree to the authorized salary/pay rate found with the personnel file.
17. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected two employees or officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. If applicable, we agreed the hours to the employees or officials' cumulative leave records, and the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and the termination payment to entity policy.
18. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, workers' compensation premiums, etc.) have been paid, and associated forms have been filed, by required deadlines.
- a) Procedure Results - We noted no exceptions.

Ethics

19. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics compliance documentation from management, and:
- We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
 - We observed that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- a) Procedure Results - We noted no exceptions.

Debt Service

20. We obtained a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. We selected all debt instruments on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
21. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).
- a) Procedure Results - We noted no exceptions.

Fraud Notice

22. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation(s) to the legislative auditor and the Clerk attorney of the parish in which the entity is domiciled.
23. We observed whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.
- a) Procedure Results - We noted no exceptions.

Information Technology Disaster Recovery/Business Continuity

24. We performed the following procedures:
- We obtained and inspected the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquired of personnel responsible for backing up critical data) and observed that such backup occurred within the past week. If backups are stored on the physical medium (e.g., tapes, CDs), we observed that backups are encrypted before being transported.
 - We obtained and inspected the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquired of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
 - We obtained a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. We randomly selected the required number of computers (at least 5) and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- a) Procedure Results - We noted no exceptions.

Sexual Harassment

25. We randomly selected the employees/officials from procedure #16 under "Payroll and Personnel" above, obtained sexual harassment training documentation from management, and observed that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
26. We observed that the entity has posted its sexual harassment policy and complaint procedures on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
27. We obtained the entity's annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed that it includes the applicable requirements of R.S. 42:344:
- Number and percentage of public servants in the Clerk who have completed the training requirements;
 - Number of sexual harassment complaints received by the Clerk;

- Number of complaints which resulted in a finding that sexual harassment occurred;
- Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- Amount of time it took to resolve each complaint.

a) Procedure Results - We noted no exceptions.

We were engaged by the Clerk to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Clerk and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

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Natchitoches, Louisiana

December 19, 2022

Winn Parish Clerk of Court
Management's Response to Exceptions to
Statewide Agreed-Upon Procedures
For the Year Ended June 30, 2022

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

Item 1: Exception - The Clerk of Court does not have a written policy for sexual harassment.

Response - We will establish a written policy for sexual harassment.

Item 3: Exception - Bank reconciliations do not include evidence that they were prepared within two months of the related statement closing date, they do not include evidence that a member of management has reviewed each bank reconciliation and reconciling items outstanding more than 12 months have not been researched.

Response - We will include evidence that bank reconciliations have been prepared within two months of the related statement closing date and that a member of management has review each bank reconciliations. Also we will review the outstanding items more than 12 months.

Item 6: Exception - Deposits were not made within one business day of receipt at the collection location.

Response - We will ensure that collections are processed and deposits made within one business day of receipt.

Item 8: Exception - At least two employees are not involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Response - We will establish procedures that ensures at least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.