

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

Audited Financial Statements  
and Independent Auditors' Report

For the Year Ended June 30, 2021

*Royce T. Scimemi, CPA, APAC*  
Oberlin, LA

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

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**ROYCE T. SCIMEMI, CPA, APAC**  
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Member  
American Institute of  
Certified Public Accountants

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Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT**

March 31, 2022

**HONORABLE STACEY C. HURST**  
**ALLEN PARISH CLERK OF COURT**  
Oberlin, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the Allen Parish Clerk of Court, a component unit of the Allen Parish Police Jury, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Allen Parish Clerk of Court's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

***Opinions***

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

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the pension liability information on pages 3-9 and 39-42 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.

***Other Information***

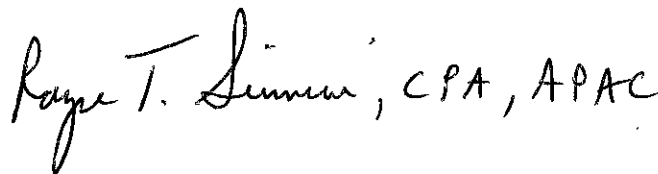
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Allen Parish Clerk of Court's basic financial statements. The schedule of compensation, benefits and other payments to chief executive officer, the justice system funding schedules for a collecting/disbursing entity and a receiving entity ("other supplementary information") are presented on pages 44-46 for purposes of additional analysis and are not a required part of the basic financial statements.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022, on our consideration of the Allen Parish Clerk of Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Allen Parish Clerk of Court's 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 Allen Parish Clerk of Court's internal control over financial reporting and compliance.

Royce T. Scimemi, CPA, APAC



**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2021**

Within this section of the Allen Parish Clerk of Court's (Clerk of Court) annual financial report, the Clerk of Court's management is pleased to provide this narrative discussion and analysis of the financial activities of the Clerk of Court for the fiscal year ended June 30, 2021. The Clerk of Court's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**Financial Highlights**

- The Clerk of Court's assets and deferred outflows of resources exceeded the Clerk's liabilities and deferred inflows of resources by the amount of \$282,177 (net position) for the fiscal year ended June 30, 2021. By comparison, for the fiscal year ended June 30, 2020, the Clerk of Court's assets and deferred outflows of resources exceeded the Clerk's liabilities and deferred inflows of resources by the amount of \$187,369.
- Total revenues of \$947,492 exceeded total expenses of \$852,684, which resulted in a \$94,808 surplus for the fiscal year ended June 30, 2021. In the prior year, total revenues of \$901,070 exceeded total expenses of \$866,405, which resulted in a \$34,665 surplus for the fiscal year ended June 30, 2020.
- Total net position is comprised of the following:
  - (1) Capital assets, net of related debt, of \$68,791 and \$67,868 for fiscal years ended June 30, 2021 and June 30, 2020, respectively, include furniture and equipment, net of accumulated depreciation.
  - (2) Unrestricted net position (deficits) of \$213,386 and \$119,501 for fiscal years ended June 30, 2021 and June 30, 2020, respectively.
- The Clerk of Court's governmental funds reported a total ending fund balance of \$943,289 this year. This compares to the prior year ending fund balance of \$772,868 reflecting an increase of \$170,421 during the current year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$943,289 or 131% of total General Fund expenditures and 106% of total General Fund revenues.
- Overall, the Clerk of Court's office continues to maintain a strong financial position and is working to improve on this financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

**Overview of the Financial Statements**

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2021**

This Management Discussion and Analysis document introduces the Clerk of Court's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Clerk of Court also includes in this report additional information to supplement the basic financial statements.

**Government-Wide Financial Statements**

The Clerk of Court's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Clerk of Court's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*, presents information that includes all of the Clerk of Court's assets and liabilities as well as deferred outflows of resources and deferred inflows of resources, with the difference between the assets and deferred outflows and the liabilities and deferred inflows being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Clerk of Court as a whole is improving or deteriorating. Evaluation of the overall health of the Clerk of Court's office would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Clerk of Court's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Clerk of Court's distinct activities or functions on revenues provided by the Clerk of Court's taxpayers.

Both government-wide financial statements present governmental activities of the Clerk of Court that are principally supported by fees for suit filings and recording legal documents. Governmental activities include providing services to the Thirty-Third Judicial District Court and the general public.

The government-wide financial statements are presented on pages 12-13 of this report.

**Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Clerk of Court uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Clerk of Court's most significant funds, rather than the Clerk of Court as a whole.

The Clerk of Court uses governmental funds and fiduciary funds as follows:

*Governmental funds* are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Clerk of Court's governmental fund,

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2021**

including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 15-18 of this report.

*Fiduciary funds* are reported in the fund financial statements and report fees and charges held on deposit pending court action and other legal events. The Clerk of Court only reports custodial fiduciary funds.

The basic custodial fund financial statements are presented on pages 19-20 of this report.

**Notes to the basic financial statements**

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Clerk of Court's budget and net pension liability information. The budgetary comparison statement, the schedule of Clerk's proportionate share of net pension liability for the Clerk of Court Retirement and Relief Fund (COCRRF), and the schedule of Clerk's pension plan contributions to the COCRRF are included as "required supplementary information" for the General Fund. This required supplementary information, found on pages 39-42 of this report, demonstrates compliance with the Clerk of Court's adopted final budget and provides data on the net pension liability.

As discussed, the Clerk of Court reports the General Fund as the major governmental fund in the basic financial statements. The other supplementary information consisting of the schedule of compensation, benefits and other payments to the chief executive officer, the justice system funding schedule for collecting/disbursing entity, and the justice system funding schedule for receiving entity, are presented in a subsequent section of this report on pages 44-46.

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Management's Discussion and Analysis (Continued)**  
**For the Fiscal Year Ended June 30, 2021**

**Financial Analysis of the Clerk of Court as a Whole**

The Clerk of Court's net position at fiscal year-end is \$282,177. The following table provides a summary of the Clerk of Court's net position (deficit):

	<u>2021</u>		<u>2020</u>	
	<u>Governmental Activities</u>	<u>Percentage</u>	<u>Governmental Activities</u>	<u>Percentage</u>
<b>Assets:</b>				
Current assets	\$ 948,280	93%	\$ 789,624	92%
Capital assets	<u>68,791</u>	<u>7</u>	<u>67,868</u>	<u>8</u>
Total assets	<u>1,017,071</u>	<u>100%</u>	<u>857,492</u>	<u>100%</u>
Deferred outflows of resources	<u>449,176</u>	<u>100%</u>	<u>246,884</u>	<u>100%</u>
<b>Liabilities:</b>				
Current liabilities	4,991	-%	16,756	2%
Long-term liabilities	<u>1,136,969</u>	<u>100%</u>	<u>884,740</u>	<u>98%</u>
Total liabilities	<u>1,141,960</u>	<u>100%</u>	<u>901,496</u>	<u>100%</u>
Deferred inflows of resources	<u>42,110</u>	<u>100%</u>	<u>15,511</u>	<u>100%</u>
<b>Net position:</b>				
Investment in capital assets, net	68,791	24%	67,868	36%
Unrestricted	<u>213,386</u>	<u>76%</u>	<u>119,501</u>	<u>64%</u>
Total net position	<u>\$ 282,177</u>	<u>100%</u>	<u>\$ 187,369</u>	<u>100%</u>

The Clerk of Court continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratios for the Clerk of Court overall are 190:1 and 47:1 for the fiscal years ended June 30, 2021 and June 30, 2020, respectively. These ratios are strong.

Note that approximately 24% and 36% of the governmental activities' net position are tied up in capital assets for the fiscal years ended June 30, 2021 and June 30, 2020, respectively. The Clerk of Court uses these capital assets to provide services to the Thirty-Third Judicial District Court and the general public.

Overall, the Clerk of Court's office reports net position of \$282,177. This amount is \$94,808 larger than the previous year. The Clerk of Court's office has a net position of \$68,791 invested in capital assets, net of related debt. The Clerk of Court's overall financial position remained strong during fiscal year ended June 30, 2021.



**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2021**

The following table provides a summary of the Clerk of Court's changes in net position:

	<u>2021</u>		<u>2020</u>	
	<u>Governmental</u> <u>Activities</u>	<u>Percentage</u>	<u>Governmental</u> <u>Activities</u>	<u>Percentage</u>
Revenues:				
Program:				
Fees, fines and charges for services	\$865,882	91%	\$845,686	94%
General:				
Non-employer pension contributions	54,695	6	53,571	6
Interest and investment earnings	1,243	-	1,813	-
Intergovernmental	<u>25,672</u>	<u>3%</u>	<u>-</u>	<u>-</u>
Total Revenues	947,492	<u>100%</u>	901,070	<u>100%</u>
Program expenses:				
Court administration	<u>852,684</u>	<u>100%</u>	<u>866,405</u>	100%
Total Expenses	<u>852,684</u>	<u>100%</u>	<u>866,405</u>	<u>100%</u>
Change in net position	94,808		34,665	
Beginning net position	<u>187,369</u>		<u>152,704</u>	
Ending net position	<u>\$282,177</u>		<u>\$187,369</u>	

***Governmental Revenues***

The Clerk of Court is heavily reliant on fees, charges and commissions for services to support its operations. Fees, charges, and commissions for services provided 91% of the Clerk of Court's total revenues. Also, note that program revenues covered 102% of governmental operating expenses.

***Governmental Functional Expenses***

The total function of the Clerk of Court's office is providing services to the Thirty-Third Judicial District Court and the general public. Of the total cost of providing such services, depreciation on the furniture and equipment was \$21,056 or 2% of total expenses.

**Financial Analysis of the Clerk of Court's Funds**

***Governmental Funds***

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending fund balance of \$943,289, all of which was unassigned at June 30, 2021. The unassigned fund balance increased by \$170,421 from the previous year.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2021**

***Major Governmental Fund***

The Salary Fund, which is the General Fund, is the Clerk of Court's only operating fund and the entire source of day-to-day service delivery. The Salary Fund's fund balance increased by \$170,421. In fiscal year ended June 30, 2021, revenues increased by \$45,298 while operating expenditures decreased by \$43,776. Intergovernmental revenues account for the largest change in funding for the Clerk of Court's Salary Fund operations. Intergovernmental revenues in the Salary Fund increased by \$25,672 from \$0 last year to \$25,672 this year.

***Budgetary Highlights***

***The Salary Fund*** – When the original budget was adopted, it was anticipated that the total revenues were going to increase by \$15,100 in relation to the prior year final budget mainly due to an increase in fees, charges, court costs and commissions for services. The original budget reflected a decrease in total expenditures of \$33,550 in relation to the prior year final budget mainly due to an anticipated decrease in operating services. The budget was not amended during the year. The actual revenues were exceeded by the budgeted revenues by \$8,903 or 1% and the actual expenditures were exceeded by budgeted expenditures by \$81,424 or 10%.

**Capital Assets and Debt Administration**

***Capital Assets***

The Clerk of Court's investment in capital assets, net of accumulated depreciation as of June 30, 2021, and June 30, 2020, was \$68,791 and \$67,868, respectively. See Note C for additional information about changes in capital assets during the fiscal year and the balance at the end of the year.

The following table provides a summary of capital asset activity:

	<u>2021</u>	<u>2020</u>
Depreciable assets:		
Furniture and equipment	\$ <u>594,871</u>	\$ <u>608,022</u>
Total depreciable assets	594,871	608,022
Less accumulated depreciation	<u>526,080</u>	<u>540,154</u>
Book value-depreciable assets	\$ <u>68,791</u>	\$ <u>67,868</u>
Percentage depreciated	<u>88%</u>	<u>89%</u>
Book value-all assets	\$ <u>68,791</u>	\$ <u>67,868</u>

At June 30, 2021, the depreciable capital assets for governmental activities were 88% depreciated. The book value is at 12% of the original cost. The current year additions primarily consisted of computers and software.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Management's Discussion and Analysis (Continued)  
For the Fiscal Year Ended June 30, 2021**

***Long-Term Debt***

At the end of the fiscal year, the Clerk of Court had no long-term debt outstanding other than net pension liability totaling \$1,136,969 as discussed in Note D. During the year, the Clerk of Court neither issued nor retired any long-term debt.

**Contacting the Clerk of Court's Financial Management**

This financial report is designed to provide a general overview of the Clerk of Court's finances, comply with finance-related laws and regulations, and demonstrate the Clerk of Court's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Clerk of Court's office, Mrs. Stacey C. Hurst, Clerk of Court at (337) 639-4351.

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS  
(GWFS)**

**Allen Parish Clerk of Court  
Oberlin, Louisiana**

**Statement of Net Position  
June 30, 2021**

		<u>Primary Government</u>
		<u>Governmental Activities</u>
<b>ASSETS</b>		
Cash and certificates of deposit	\$	901,965
Accounts receivable		46,315
Capital assets, net		68,791
<b>Total Assets</b>		<u>1,017,071</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension related deferred outflows		449,176
<b>Total Deferred Outflows of Resources</b>		<u>449,176</u>
<b>LIABILITIES</b>		
Accounts payable		4,991
Net pension liability		1,136,969
<b>Total Liabilities</b>		<u>1,141,960</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related deferred inflows		42,110
<b>Total Deferred Inflows of Resources</b>		<u>42,110</u>
<b>NET POSITION</b>		
<i>Invested in capital assets, net</i>		68,791
<i>Unrestricted</i>		213,386
<b>Total Net Position</b>	<b>\$</b>	<u><u>282,177</u></u>

See accompanying notes.

**Allen Parish Clerk of Court  
Oberlin, Louisiana**

**Statement of Activities  
For the Year Ended June 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
Court administration	\$ 852,684	\$ 865,882	\$ --	\$ --	\$ 13,198
<b>Total Governmental Activities</b>	<u>\$ 852,684</u>	<u>\$ 865,882</u>	<u>\$ --</u>	<u>\$ --</u>	<u>13,198</u>
		<b>General Revenues:</b>			
					54,695
					25,672
					1,243
					<u>81,610</u>
					<b>94,808</b>
					<u>187,369</u>
					<u>\$ 282,177</u>

See accompanying notes.

**FUND FINANCIAL STATEMENTS  
(FFS)**



Allen Parish Clerk of Court  
Oberlin, Louisiana

Balance Sheet  
Governmental Fund  
June 30, 2021

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and certificates of deposit	\$ 901,965
Accounts receivable	46,315
<b><i>Total Assets</i></b>	<u>948,280</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b><i>Total Assets and Deferred Outflows of Resources</i></b>	<u>\$ 948,280</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 4,991
<b><i>Total Liabilities</i></b>	<u>4,991</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b><i>Total Liabilities and Deferred Inflows of Resources</i></b>	<u>4,991</u>
<b>FUND BALANCE</b>	
Unassigned	943,289
<b><i>Total Fund Balance</i></b>	<u>943,289</u>
<b><i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i></b>	<u>\$ 948,280</u>

See accompanying notes.

**Allen Parish Clerk of Court  
Oberlin, Louisiana**

**Reconciliation of Governmental Fund Balance Sheet to Statement of Net Position  
June 30, 2021**

Total Fund Balance - Governmental Fund	\$	943,289
Pension related changes in net pension liability that are reported as deferred inflows of resources only on the Statement of Net Position and not on the governmental fund Balance Sheet.		(42,110)
Pension related changes in net pension liability that are reported as deferred outflows of resources only on the Statement of Net Position and not on the governmental fund Balance Sheet.		449,176
Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.		68,791
Net pension liability reflected on the Statement of Net Position but not on the governmental fund Balance Sheet		(1,136,969)
<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>282,177</u></b>

See accompanying notes.

Allen Parish Clerk of Court  
Oberlin, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance  
Governmental Fund

For the Year Ended June 30, 2021

	<u>General Fund</u>
<b>Revenues</b>	
Licenses and permits	\$ 3,493
Fees, charges, court costs, and commissions for services	167,307
Fees for recording legal documents	627,381
Fees for certified copies, copies, scans, and faxes	67,701
Interest income	1,243
Intergovernmental	25,672
<b>Total Revenues</b>	<u>892,797</u>
<b>Expenditures</b>	
Personal services and related benefits	562,352
Operating services	105,163
Materials and supplies	32,882
Capital outlays	21,979
<b>Total Expenditures</b>	<u>722,376</u>
<b>Net Change in Fund Balance</b>	<b>170,421</b>
<i>Fund Balance at Beginning of Period</i>	<u>772,868</u>
<b>Fund Balance at End of Period</b>	<u><u>\$ 943,289</u></u>

See accompanying notes.

**Allen Parish Clerk of Court  
Oberlin, Louisiana**

**Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and  
Changes in Fund Balance to Statement of Activities  
For the Year Ended June 30, 2021**

Total Net Change in Fund Balance - Governmental Fund	\$	170,421
Fixed assets expensed as capital outlay in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.		21,979
Depreciation expense reflected in entity-wide statements, but not reflected in governmental fund statements.		(21,056)
Contributions to retirement systems by non-employers		54,695
Pension expense is based on employer contributions in the government fund Statement of Revenues, Expenditures, and Changes in Net Position but based on actuarial calculation on the Statement of Activities.		(131,231)
<b>Changes in Net Position - Governmental Activities</b>	<b>\$</b>	<b>94,808</b>

See accompanying notes.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Statement of Fiduciary Net Position – Custodial Funds  
June 30, 2021**

ASSETS

Non-interest-bearing demand deposits	\$ 548,313
Interest-bearing demand deposits	321,359
Time deposits/Certificates of deposit	<u>206,483</u>
 TOTAL ASSETS	 <u>\$1,076,155</u>

NET POSITION

Restricted for:	
Individuals, organizations and other governments	<u>1,076,155</u>
 TOTAL NET POSITION	 <u>\$1,076,155</u>

See accompanying notes.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Statement of Changes in Fiduciary Net Position – Custodial Funds  
For the Year Ended June 30, 2021**

	<u>Totals</u>
Additions:	
Suits and successions	\$ 444,910
Fines and costs	12,905
Interest	<u>1,580</u>
Total Additions	459,395
Deductions	
Sheriffs fees	39,785
Clerks costs (transferred to general fund)	265,602
Settlement to litigants/others	136,338
Other deductions	<u>17,047</u>
Total Deductions	<u>458,772</u>
Changes in Fiduciary Net Position	\$ 623
Net Position, beginning of year	<u>1,075,532</u>
Net Position, end of year	<u>\$1,076,155</u>

See accompanying notes.

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Notes to Basic Financial Statements**  
**June 30, 2021**

**A. Summary of Significant Accounting Policies**

As provided by Article V, Section 28 of the Louisiana Constitution of 1974, the Allen Parish Clerk of Court (“Clerk of Court”) serves Allen Parish as the *ex-officio notary public and the recorder of conveyances*, mortgages and other acts, having such other duties and powers as provided by law. The Clerk of Court is elected for a term of four years.

The accounting and reporting policies of the Clerk of Court conform to generally accepted accounting principles as applied to governments and to the requirements of the industry audit guide, *Audits of State and Local Governments*. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

**1. Financial Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Allen Parish Police Jury is the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government (policy jury), (b) 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 (GASB) Statement No. 14 established criteria for determining which component unit should be considered part of the Allen 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. These criteria include:

- a. Appointing a voting majority of an organization’s governing body, and
  - (i) the ability of the police jury to impose its will on that organization, and/or
  - (ii) the potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- b. Organizations for which the police jury does not appoint a voting majority but which are fiscally dependent on the police jury.
- c. 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.

**ALLEN PARISH CLERK OF COURT**  
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**Notes to Basic Financial Statements-Continued**  
**June 30, 2021**

Because the police jury provides financial benefits that make the Clerk of Court fiscally dependent, the Clerk of Court was determined to be a component unit of the Allen Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Clerk of Court, which is the financial reporting entity for purposes of this report, and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity. The Clerk of Court has no component units.

2. Basis of Presentation

The accompanying basic financial statements of the Clerk of Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Clerk of Court as a whole. They include all funds of the Clerk of Court, except the fiduciary funds. Governmental activities are generally financed through user fees and charges, as well as other nonexchange revenues. Fiduciary funds are reported only at the fund financial statement level.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Clerk of Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Clerk of Court, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The 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. The various funds of the Clerk of Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds. A fund is considered major if it is the primary operating fund of the Clerk of Court or if the total assets, liabilities, revenues, or expenditures of the individual governmental fund at least 10 percent of the corresponding total for all governmental funds of that category or type; and total assets, liabilities, revenues, or expenditures/expenses of the individual governmental funds are at least 5 percent of the corresponding total for all governmental funds combined.



**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued  
June 30, 2021**

The Clerk of Court reports the following governmental and fiduciary funds:

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

Fiduciary Funds – Custodial Funds. Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category is custodial funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations or have a measurement focus. Fiduciary funds include the Advance Deposit, Registry of Court, Juvenile Support, and Civil Jury funds.

The Advance Deposit Fund accounts for advance deposits on suits filed by litigants. Any unused advances are refundable to the litigants after all costs have been paid.

The Registry of Court Fund accounts for funds that have been ordered by the judicial system to be held until judgement has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the court.

The Juvenile Support Fund accounts for funds that have been ordered by the judicial system to be held until judgement has been rendered in connection with child support. Withdrawal of these funds are made annually by the Allen Parish Clerk of Court.

The Civil Jury Fund accounts for funds that have been ordered by the judge for the payment of per diem and expenses of the jury commission of civil trials. Withdrawal of these funds can be made only upon order of the judge.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and statement of activities, the governmental activities are presented using the economic resources measurement focus. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of whether cash is received or disbursed). In the fund financial statements, all governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued**  
**June 30, 2021**

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting.

The governmental funds use the following practices in recording revenues and expenditures:

Revenues. Court costs, other charges for services and miscellaneous revenues are recorded in the year in which they are received in cash because they are generally not measurable until actually received. Interest income is accrued when the receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Capital expenditures are regarded as expenditures at the time of purchase.

4. Budgetary Accounting

A budget for the General Fund is prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally prepared or as amended by the Clerk of Court. The budget was not amended during the year.

5. Capital Assets

Capital assets, which include furniture and equipment, are reported in the governmental columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Clerk of Court maintains a threshold level of \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued  
June 30, 2021**

Furniture and Equipment

5-20 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

6. Cash and Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

7. Bad Debts

Uncollectible amounts due for receivables of governmental funds are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

8. Vacation and Sick Leave

Employees of the Clerk of Court's office earn one to three weeks of vacation and 12 days of sick leave each year. Vacation and sick leave must be used in the calendar year earned. At June 30, 2021, the employees of the Clerk of Court have no accumulated and vested leave benefits required to be reported in accordance with GASBS No. 16.

9. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Allen Parish Clerk of Court as an extension of formal budgetary integration in the funds.

10. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

11. Equity Classification

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

- a. Invested in capital assets, net of related debt – 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 position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or

**ALLEN PARISH CLERK OF COURT  
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**Notes to Basic Financial Statements-Continued  
June 30, 2021**

regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- c. Unrestricted net position - All other net position that do not meet either of the above definitions.

In the fund statements, governmental fund equity is classified as fund balance and is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulation of other governments.
- c. Committed – amounts that can be used for specific purposes determined by a formal action of the Clerk, who is the highest level of decision-making authority for the Allen Parish Clerk of Court. Commitments may be established, modified, or rescinded only by the Clerk.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Clerk’s adopted policy, only the Clerk may assign amounts for specific purposes.
- e. Unassigned – includes fund balances which have not been classified within the above categories.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the District’s policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the District’s policy is to first apply the expenditures toward restricted fund balance and then to other, less-restrictive classifications (committed and then assigned fund balances) before using unassigned fund balances.

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

The COCRRF employer pension schedules are prepared in accordance with GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions*, which established standards for measuring and

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**Notes to Basic Financial Statements-Continued  
June 30, 2021**

recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and outflows. COCRRF also complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which specifies the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

The COCRRF financial statements were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments and statutory requirements. Benefits and refunds of employee contributions are recognized when due and payable in accordance with the statutes governing COCRRF. Expenses are recognized when the liability is incurred, regardless of when payment is made. Investments are reported at fair value on a trade date basis. The fiduciary net position is reflected in the measurement of the District's proportionate share of the plans net pension liability/(asset), deferred outflows and inflows of resources related to pensions, and pension expense.

13. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

14. Current Year Adoption of New Accounting Standard

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement 84, *Fiduciary Activities* but deferred its implementation until this fiscal year. The standard defines and establishes criteria for identifying and reporting fiduciary activities. The focus of the criteria generally is on (1) whether the Clerk controls the assets of a fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. The Clerk has adopted GASB 84 and included the requirements of the standard, as applicable, in its June 30, 2021 financial statements. Refer to Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position now presented in the basic financial statements. Beginning net position was increased by \$1,075,532 as a result of applying the new standard's criteria for accruing liabilities within a custodial fund.

15. Current Accounting Standards Scheduled to be Implemented

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement will require the

**ALLEN PARISH CLERK OF COURT  
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**Notes to Basic Financial Statements-Continued  
June 30, 2021**

recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method which will require leases to be reported by lessees as intangible rights to use assets and by lessors as receivables with both reporting a deferred outflow of resources and a deferred inflow of resources, respectively. The standard is effective for annual reporting periods beginning after June 15, 2021. The Clerk will include the requirements of this standard, as applicable, in its June 30, 2022 financial statements. All of the Clerk's lease agreements will need to be evaluated to determine the impact of implementing this standard. The effect of this standard and its applicability to the Clerk are unknown at this time.

**B. Cash and Interest-Bearing Deposits**

Under state law, the Clerk of Court may deposit funds with a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Clerk of Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having an office in Louisiana. At June 30, 2021, the Clerk of Court has cash and cash equivalents (book balances) totaling \$ 1,978,120, as follows:

	First Federal Bank	Iberia Bank	Sabine State Bank & Trust Company	Totals
Demand deposits:				
Non-interest-bearing	\$526,526	\$ 21,787	\$ -	\$ 548,313
Interest-bearing	321,198	161	798,314	1,119,673
Time deposits	-	<u>206,483</u>	<u>103,651</u>	<u>310,134</u>
Totals	<u>\$847,724</u>	<u>\$228,431</u>	<u>\$901,965</u>	<u>\$1,978,120</u>

These deposits are stated at cost, which approximates market. Custodial credit risk is the risk that, in the event of bank failure, the Clerk's deposits may not be returned. 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 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. Deposit balances (bank balances) at June 30, 2021, are secured as follows:

	First Federal Bank	Iberia Bank	Sabine State Bank & Trust Company	Totals
Bank balances	\$ 946,812	\$259,550	\$ 943,104	\$2,149,466
Securities pledged (Category 3)	738,985	-	877,722	1,616,707
Federal deposit insurance	<u>500,000</u>	<u>259,550</u>	<u>250,000</u>	<u>1,009,550</u>
Total securities and insurance	<u>1,238,985</u>	<u>259,550</u>	<u>1,127,722</u>	<u>2,626,257</u>
Over (Under) secured deposits	<u>\$ 292,173</u>	<u>\$ -</u>	<u>\$ 184,618</u>	<u>\$ 476,791</u>

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**Notes to Basic Financial Statements-Continued  
June 30, 2021**

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Clerk of Court's name. Even though the pledged securities are considered uncollateralized (Category 3), 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.

**C. Capital Assets**

A summary of changes in capital assets follows:

	<u>Balance</u> <u>06/30/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/21</u>
Governmental Activities:				
Furniture, fixtures and equipment	\$608,022	\$21,979	\$ 35,130	\$594,871
Less: accumulated depreciation	<u>540,154</u>	<u>21,056</u>	<u>35,130</u>	<u>526,080</u>
Capital assets, net	<u>\$ 67,868</u>	<u>\$ 923</u>	<u>\$ _____</u>	<u>\$ 68,791</u>

Depreciation expense for the year ended June 30, 2021 was \$21,056.

**D. Pension Plan**

Louisiana Clerks of Court Retirement and Relief Fund:

*Plan Description.* Substantially all employees of the Allen Parish Clerk of Court are members of the Louisiana Clerks of Court Retirement and Relief Fund ("COCRRF"), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

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

*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 more, and terminating employment. Regular retirement benefits, payable monthly for life, equal 3 1/3% of the member's average final compensation multiplied by the number of years of credited service, not to exceed one hundred percent of the monthly average final compensation. Monthly average final compensation is based on the highest compensated thirty-six consecutive months, with a limit of increase of 10% in each of the last three years of measurement. For those members hired on or after July 1, 2006, compensation is

**ALLEN PARISH CLERK OF COURT  
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**Notes to Basic Financial Statements-Continued  
June 30, 2021**

based on the highest compensated sixty consecutive months with a limit of 10% increase in each of the last six years of measurement. Act 273 of the 2010 regular session applied the sixty consecutive months to all members. This Act has a transition period for those members who retired on or after January 1, 2011 and before December 31, 2012. Additionally, Act 273 of the 2010 regular session increased a member's retirement to age sixty with an accrual rate of 3% for all members hired on or after January 1, 2011.

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

*Disability Benefits:* Effective through June 30, 2008, a member who has been officially certified as totally and permanently disabled by the State Medical Disability Board shall be paid disability retirement benefits determined and computed as follows:

- 1) A member who is totally and permanently disabled solely as the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to the greater of one-half of his monthly average final compensation or, at the option of the disability retiree, 2 1/2% of his monthly average final compensation multiplied by the number of his years of credited service; however, such monthly benefit shall not exceed twenty-five dollars for each year of his credited service or two-thirds of his monthly average final compensation, whichever is less.
- 2) A member who has ten or more years of credited service and who is totally and permanently disabled due to any cause not the result of injuries sustained in the performance of his official duties shall be paid monthly benefits equal to 3% of his monthly average final compensation multiplied by the number of his years of credited service; however, such monthly benefit shall not exceed thirty-five dollars for each year of his credited service or eighty percent of his monthly average final compensation, whichever is less.

The following is effective for any disability retiree whose application for disability retirement is approved on or after July 1, 2008. The provisions related to the calculation of benefits will apply to any disability retiree whose application for disability retirement was approved before July 1, 2008, for benefits due and payable on or after January 1, 2008. A member is eligible to receive disability retirement benefits from the System if he or she is certified to be totally and permanently disabled pursuant to Louisiana Revised Statute 11:218 and one of the following applies:

- 1) The member's disability was caused solely as a result of injuries sustained in the performance of their official duties; or
- 2) The member has at least ten years of service credit.

A member who has been certified as totally and permanently disabled will be paid monthly disability retirement benefits equal to the greater of:

- 1) Forty percent of their monthly average final compensation; and
- 2) Seventy-five percent of their monthly regular retirement benefit computed pursuant to Louisiana Revised Statute 11:1521(c).



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**Notes to Basic Financial Statements-Continued  
June 30, 2021**

A member leaving covered employment before attaining early retirement age but after completing twelve years' credited service becomes eligible for a deferred allowance provided the member lives to the minimum service retirement age and does not withdraw his or her accumulated contributions.

*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 the member's 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 or less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former member with 12 years or more 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 System 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 System terminates and the participant's contributions cease; however, employer contributions continue. Compensation and creditable service remain as they existed on the effective date of commencement of participation in the plan. The monthly retirement benefits that would have been payable, had the member elected to cease employment and receive a service retirement allowance, are paid into the DROP account.

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

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

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**Notes to Basic Financial Statements-Continued**  
**June 30, 2021**

*Cost-of-Living Adjustments:* The board of trustees is authorized to provide a cost-of-living increase to members who have been retired for at least one full calendar year. The increase cannot exceed the lesser of 2.5% of the retiree's benefit or an increase of \$40 per month. The Louisiana statutes allow the board to grant an additional cost-of-living increase to all retirees and beneficiaries over age sixty-five equal to 2% of the benefit paid on October 1, 1977, or the member's retirement date if later. In order to grant any cost-of-living increase, the System 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.

*Non-Employer Contributions:* In accordance with state statute, the System 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 System for the year ended June 30, 2020, was \$54,695.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be accessed online at the COCRRF website ([www.laclerkofcourt.org](http://www.laclerkofcourt.org)) or obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 10202 Jefferson Highway, Bldg. A, Baton Rouge, Louisiana 70809, or by calling (225) 293-1162.

*Funding Policy.* Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Clerk of Court is required to contribute an actuarially determined rate. The current employer rate is 21% of annual covered payroll. However, the Clerk of Court also funded one hundred percent of the 8.25% employees' contributions. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Clerk of Court are established and amended by statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Clerk of Court's contributions for both the employer and employee portions to the system for the years June 30, 2021, 2020, and 2019, were \$116,098, \$109,608, and \$113,307, respectively, equal to the required contributions for each year.

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

At June 30, 2021, the Clerk of Court reported a liability of \$1,136,969 for its proportionate share of net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2020, the Clerk's proportion was 0.472582%, which was a decrease of 0.014612% from its proportion measured as of June 30, 2019.

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued**  
**June 30, 2021**

For the year ended June 30, 2021, the Clerk of Court recognized pension expense of \$247,328, consisting of the actuarially computed portion attributed to the Clerk's employer share of \$217,000 and the actual employee contributions that were payable by the Clerk of \$30,328. At June 30, 2021, the Clerk recognized deferred outflows of resources and deferred inflows of resources related to pensions from the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 14,206	\$ 14,064
Changes of assumptions	100,839	-
Net difference between projected and actual earnings on pension plan investments	243,681	-
Changes in proportion	4,461	27,921
Differences between Clerk's contributions and proportionate share of contributions	-	125
Clerk's contributions subsequent to the measurement date	<u>85,989</u>	<u>-</u>
Total	<u>\$ 449,176</u>	<u>\$ 42,110</u>

The \$85,989 reported as deferred outflows of resources related to pensions resulting from the Clerk of Court contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	\$ 76,197
2023	99,575
2024	84,929
2025	<u>60,376</u>
Total	<u>\$ 321,077</u>

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

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75%, net of investment expense
Expected Remaining Service Lives	5 years
Projected Salary Increases	1-5 years of service - 6.2% 5 years or more - 5.00%
Inflation Rate	2.5%
Mortality Rates	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Cost-of-Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System 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.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued  
June 30, 2021**

The actuarial assumptions used are based on the assumptions used in the 2020 actuarial funding valuation which (with the exception of mortality) were based on results of an actuarial experience study for the period July 1, 2009 through June 30, 2014, unless otherwise specified. In cases where benefit structures were changed 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 three other statewide plans which have similar workforce composition in order to produce credible experience. The aggregated data was collected over the period July 1, 2009 through June 30, 2014. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

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

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

*Discount rate.* The discount rate used to measure the total pension liability was 6.75% which is the same as the prior year discount rate. 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 actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of the 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.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued  
June 30, 2021**

*Sensitivity of the Clerk's proportionate share of pension liability to changes in the discount rate.* The following presents the Clerk's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Clerk's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower and one percentage point higher than the current rate:

	<b>1% Decrease <u>(5.75%)</u></b>	<b>Discount Rate <u>(6.75%)</u></b>	<b>1% Increase <u>(7.75%)</u></b>
Clerk's proportionate share of net pension liability	\$1,586,623	\$1,136,969	\$757,966

*Change in Net Pension Liability:* The changes in the net pension liability for the year ended June 30, 2020, were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:* The differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized as pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources of \$14,206 and a deferred inflow of resources of \$14,064 for the year ended June 30, 2021.

*Changes of Assumptions or Other Inputs:* The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in a deferred outflow of resources of \$100,839 for the year ended June 30, 2021.

*Differences between Projected and Actual Investment Earnings:* The differences between projected and actual earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred outflow of resources of \$243,681 for the year ended June 30, 2021.

*Changes in Proportion:* Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. Changes in employer's portion of the beginning net pension liability resulted in a deferred outflow of resources of \$4,461 and a deferred inflow of resources of \$27,921 for the year ended June 30, 2021.

*Differences Between Clerk's Contributions and Proportionate Share of Contributions:* Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension

**ALLEN PARISH CLERK OF COURT**  
**Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued**  
**June 30, 2021**

plan. Differences between Clerk of Court's contributions and proportionate share of contributions resulted a deferred inflow of resources of \$125 for the year ended June 30, 2021.

E. Expenditures of the Clerk of Court Paid by the Allen Parish Police Jury

The Clerk of Court's office is located in the Allen Parish Courthouse. The Allen Parish Police Jury pays for the upkeep and maintenance of the courthouse.

F. Receivables

The receivables balance of \$46,315 at June 30, 2021 is comprised of the following:

Certified copies, copies, scans and faxes	2,443
Civil Jury Fund	571
Court attendance	660
Juvenile support fees	12,907
Miscellaneous	287
Mortgage certificates	253
Recordings	5,130
Suits and Successions	<u>24,064</u>
Total	<u>\$46,315</u>

G. Long-Term Leases

The Allen Parish Clerk of Court previously contracted for a five-year operating lease with Pitney Bowes for the use of mailing equipment. This lease was renewed in September, 2016 for 60 months at \$366.56 per month, payable in arrears at \$1,099.68 per quarter. During the year ended June 30, 2021, quarterly rental payments under this long-term lease amounted to \$4,398.72 (4 x \$1,099.68).

The Allen Parish Clerk of Court previously contracted for a five-year operating lease with Xerox for the use of copy equipment at a monthly rental of \$251.30. During the year ended June 30, 2021, monthly rental payments and accruals under this long-term lease amounted to \$3,016. This lease is set to expire March 31, 2023.

Future minimum lease payments, by year, and in aggregate at June 30, 2021 are:

Year Ended <u>June 30</u>	<u>Amount</u>
2022	\$ 4,115
2023	1,005
Thereafter	-
Total	<u>\$ 5,120</u>

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Notes to Basic Financial Statements-Continued  
June 30, 2021**

H. Risk Management

The 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. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

I. Subsequent Review

The Clerk of Court has evaluated subsequent events through March 31, 2022, the date which the financial statements were available to be issued.

**REQUIRED SUPPLEMENTARY INFORMATION**



**Allen Parish Clerk of Court  
Oberlin, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
General Fund  
For the Year Ended June 30, 2021**

	<i>Budgeted Amounts</i>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable) Final to Actual
<b>Revenues</b>				
Licenses and permits	\$ 3,500	\$ 3,500	\$ 3,493	\$ (7)
Fees, charges, court costs, and commissions for services	172,000	172,000	167,307	(4,693)
Fees for recording legal documents	658,500	658,500	627,381	(31,119)
Fees for certified copies, copies, scans, and faxes	67,000	67,000	67,701	701
Interest income	700	700	1,243	543
Intergovernmental	--	--	25,672	25,672
<b>Total Revenues</b>	<u>901,700</u>	<u>901,700</u>	<u>892,797</u>	<u>(8,903)</u>
<b>Expenditures</b>				
Personal services and related benefits	618,500	618,500	562,352	56,148
Operating services	127,800	127,800	105,163	22,637
Materials and supplies	34,500	34,500	32,882	1,618
Capital outlays	23,000	23,000	21,979	1,021
<b>Total Expenditures</b>	<u>803,800</u>	<u>803,800</u>	<u>722,376</u>	<u>81,424</u>
<b>Net Change in Fund Balance</b>	<b>97,900</b>	<b>97,900</b>	<b>170,421</b>	<b>72,521</b>
<i>Fund Balance at Beginning of Period</i>	<u>772,868</u>	<u>772,868</u>	<u>772,868</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<u><b>\$ 870,768</b></u>	<u><b>\$ 870,768</b></u>	<u><b>\$ 943,289</b></u>	<u><b>\$ 72,521</b></u>

See accompanying notes.

ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana

General Fund  
Schedule of Clerk's Proportionate Share of  
Net Pension Liability  
Clerk of Court Retirement and Relief Fund (COCRRF)

Last 10 Fiscal Years

*Fiscal Year Ended June 30:	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Clerk's proportion of the net pension liability (asset)	0.472582%	0.487194%	0.484293%	0.502409%	0.495666%	0.493516%	0.511323%	0.495268%	Unavailable	Unavailable
Clerk's proportionate share of the net pension liability (asset)	\$1,136,969	\$884,740	\$805,525	\$760,112	\$916,969	\$740,290	\$689,704	\$818,063	Unavailable	Unavailable
Clerk's covered-employee payroll	\$468,591	\$473,718	\$449,653	\$453,242	\$452,418	\$446,482	\$439,834	\$427,393	Unavailable	Unavailable
Clerk's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	243%	187%	179%	168%	203%	166%	157%	191%	Unavailable	Unavailable
Plan fiduciary net position as a percentage of the total pension liability	72.1%	77.9%	79.1%	63.5%	74.2%	78.1%	79.4%	72.9%	Unavailable	Unavailable

\*Amounts presented were determined as of the measurement date.

See accompanying notes.

ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana

General Fund  
Schedule of Clerk's Pension Plan Contributions  
Clerk of Court Retirement and Relief Fund (COCRRF)

Last 10 Fiscal Years

*Fiscal Year Ended June 30:	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Contractually required contribution	\$89,589	\$ 89,032	\$ 90,006	\$ 85,434	\$ 86,116	\$ 85,959	\$ 84,832	\$ 81,369	\$ 73,725	\$ 71,596
Contributions in relation to the contractually required contribution	(89,589)	(89,032)	(90,006)	(85,434)	(86,116)	(85,959)	(84,832)	(81,369)	(73,725)	(71,596)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk's covered-employee payroll	\$409,470	\$468,591	\$473,718	\$449,653	\$453,242	\$452,418	\$446,482	\$439,834	\$427,393	\$415,050
Contribution as a percentage of cover-employee payroll	21.00%	19.00%	19.00%	19.00%	19.00%	19.00%	19.00%	18.50%	17.25%	17.25%

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

See accompanying notes.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Notes to Required Supplementary Information  
for the Year Ended June 30, 2021**

(A) Budget and Budgetary Accounting

The Clerk follows these procedures in establishing the budgetary data reflected in the Required Supplementary Information:

1. The Clerk prepares a proposed budget ninety days before the beginning of each fiscal year.
2. After the proposed budget is prepared, the Clerk publishes the proposed budget and notifies the public that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held by the Clerk on the proposed budget at least ten days after publication of the call for the hearing.
4. Any changes in the proposed annual operating budget require approval of the Clerk.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
6. Budget appropriations lapse at year-end.

(B) Excess of Expenditures Over Appropriations

Formal budgetary integration is employed as a management control device during the year, and encumbrance accounting is not used by the Clerk. Budgeted amounts included in the accompanying financial statements include the original adopted and final budget amounts. The budget was not amended during the year.

(C) Pension Information

The schedule of the Clerk's proportionate share of the net pension liability and the schedule of the Clerk's pension contributions are intended to show information for 10 years. Additional years will be displayed as they become available.

## **OTHER SUPPLEMENTARY INFORMATION**

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to  
Chief Executive Officer  
For the Fiscal Year Ended June 30, 2021**

Chief Executive Officer: Stacey C. Hurst, Allen Parish Clerk of Court

<u>Purpose</u>	<u>Amount</u>
Salary	\$123,860
Benefits-insurance	642
Benefits-retirement	36,229
Benefits-cell phone	50
Car allowance	9,289
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-
Other	50

See accompanying notes.

## Justice System Funding Schedule - Collecting/Disbursing Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

**Entity Name**

LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)

Date that reporting period ended (mm/dd/yyyy)

Allen Parish Clerk of Court
1,147
6/30/2021

First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
--	---

**Cash Basis Presentation**

**1. Beginning Balance of Amounts Collected (i.e. cash on hand)**

1,075,532	1,051,477
-----------	-----------

**2. Add: Collections**

Civil Fees (including refundable amounts such as garnishments or advance deposits) 180,758 257,384  
 Interest Earnings on Collected Balances 20 20  
 Other (do not include collections that fit into more specific categories above) 6,117 15,096

186,895	272,500
---------	---------

**Subtotal Collections**

**3. Less: Disbursements To Governments & Nonprofits:**

Court Reporter - Civil Fees	-	1,008
Secretary of State - Civil Fees	1,300	900
Court of Appeals - Civil Fees	133	673
Judges Compensation - Civil Fees	5,581	6,856
Judicial Expense Fund - Civil Fees	155	140
LA Supreme Court College Fund - Civil Fees	110	133
Acadia Parish Sheriff- Civil Fees	214	250
Allen Parish Sheriff- Civil Fees	10,660	10,201
Allen Parish Sheriff- Other	2,325	
Acension Parish Sheriff- Civil Fees	20	76
Avoyelles Parish Sheriff- Civil Fees	148	125
Beauregard Parish Sheriff- Civil Fees	287	136
Caddo Parish Sheriff- Civil Fees	35	206
Calcasieu Parish Sheriff- Civil Fees	1,064	1,778
East Baton Rouge Sheriff- Civil Fees	2,497	1,538
Evangeline Parish Sheriff- Civil Fees	826	210
Grant Parish Sheriff- Civil Fees	91	-
Iberia Parish Sheriff- Civil Fees	35	-
Jefferson Davis Parish Sheriff- Civil Fees	267	826
Jefferson Davis Parish Clerk of Court- Civil Fees	115	-
Lafayette Parish Sheriff- Civil Fees	-	726
Lafourche Parish Sheriff- Civil Fees	-	33
Lincoln Parish Sheriff- Civil Fees	-	31
Livingston Parish Sheriff- Civil Fees	146	-
Natchitoches Parish Sheriff- Civil Fees	1	-
Orleans Parish Sheriff- Civil Fees	120	60
Ouchita Parish Sheriff- Civil Fees	36	39
Rapides Parish Sheriff- Civil Fees	1,108	1,315
Sabine Parish Sheriff- Civil Fees	-	35
St Landry Parish Sheriff- Civil Fees	317	287
St Martin Parish Sheriff- Civil Fees	-	25
St Mary Parish Sheriff- Civil Fees	-	59
St Tammany Parish Sheriff- Civil Fees	-	83
Terrebonne Parish Sheriff- Civil Fees	-	38
Tangipahoa Parish Sheriff- Civil Fees	92	-
Vermillion Parish Sheriff- Civil Fees	12	-
Vernon Parish Sheriff- Civil Fees	487	344

**4. 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	-	-
Amounts "Self-Disbursed" to Collecting Agency	126,110	139,491

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

a Civil Fee Refunds	56,629	80,171
b Bond Fee Refunds	-	-
c Restitution Payments to Individuals (additional detail is not required)	-	-
d Other Disbursements to Individuals (additional detail is not required)	-	-
e Payments to 3rd Party Collection/Processing Agencies	30	30

**6. Subtotal Disbursements/Retainage**

210,950	247,821
---------	---------

**7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)**

1,051,477	1,076,155
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See accompanying notes.

# Justice System Funding Schedule - Receiving Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Allen Parish Clerk of Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1,147
Date that reporting period ended 06/30/2021	6/30/2021

	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
--	--	---

**Cash Basis Presentation**

**10. Receipts From:** *(Must include one agency name and one collection type - see below - on each line)*

<i>Allen Parish Sheriff - Criminal Court Cost/Fees</i>	7,556	12,031
<i>Allen Parish Sheriff - Bond Fees</i>	328	462
	-	-
<b>Subtotal Receipts</b>	7,884	12,493

<b>11. Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-
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Collection Types to be used in the "Receipts From:" section above	
<b>a</b>	Civil Fees
<b>b</b>	Bond Fees
<b>c</b>	Asset Forfeiture/Sale
<b>d</b>	Pre-Trial Diversion Program Fees
<b>e</b>	Criminal Court Costs/Fees
<b>f</b>	Criminal Fines - Contempt
<b>g</b>	Criminal Fines - Other
<b>h</b>	Restitution
<b>i</b>	Probation/Parole/Supervision Fees
<b>j</b>	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
<b>k</b>	Interest Earnings on Collected Balances
<b>l</b>	Other <i>(do not include collections that fit into more specific categories above)</i>

See accompanying notes.



**ROYCE T. SCIMEMI, CPA, APAC**  
**Certified Public Accountant**



P.O. Box 210/405 Tiger Lane  
Oberlin, LA 70655

Member  
American Institute of  
Certified Public Accountants

Member  
Society of Louisiana  
Certified Public Accountants

**Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of the  
Financial Statements Performed in Accordance  
with *Government Auditing Standards***

March 31, 2022

**HONORABLE STACEY C. HURST**  
**ALLEN PARISH CLERK OF COURT**  
Oberlin, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Allen Parish Clerk of Court, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Allen Parish Clerk of Court's basic financial statements and have issued our report thereon dated March 31, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Allen Parish Clerk of Court's internal control over financial reporting (internal control) as a basis for designing 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 Allen Parish Clerk of Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Allen Parish Clerk of Court's internal control.

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

Honorable Stacey C. Hurst  
Allen Parish Clerk of Court  
March 31, 2022  
Internal Control and Compliance Report  
Page 2.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses

#### **Compliance and Other Matters**

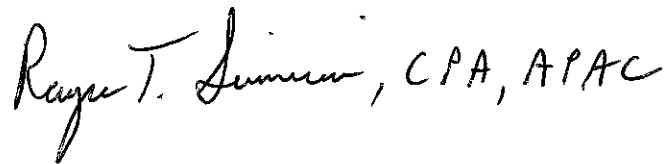
As part of obtaining reasonable assurance about whether the Allen Parish Clerk of Court's financial statements are free from material misstatement, we performed tests of the Clerk's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that 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.

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

Royce T. Scimemi, CPA, APAC

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R'.

**ALLEN PARISH CLERK OF COURT  
Oberlin, Louisiana**

**Schedule of Findings and Responses  
Year Ended June 30, 2021**

1) Summary of Auditors' Results:

Financial Statements:

Type of auditors' report issued	Unmodified
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Internal control over financial reporting:

- |  |    |
|--|----|
| • Material weaknesses identified?  | No |
| • Significant deficiency identified<br>not considered to be material weaknesses? | No |

Noncompliance material to financial statements noted?	No
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2) Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards

None

3) Findings and Questioned Costs for Federal Awards

N/A

4) Prior Year Findings:

N/A