

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA**

**BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES**

JUNE 30, 2021

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION SCHEDULES
JUNE 30, 2021**

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BASIC FINANCIAL STATEMENTS
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INDEPENDENT AUDITORS' REPORT

The Honorable David Dart
East Feliciana Parish Clerk of Court
P. O. Box 599
Clinton, Louisiana 70722

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental-type activities, the major fund, and the aggregate remaining fund information of the East Feliciana Parish Clerk of Court, a component unit of the East Feliciana 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 East Feliciana Parish Clerk of Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental-type activities, the major fund, and the aggregate remaining fund information of the East Feliciana Parish Clerk of Court, a component unit of the East Feliciana Parish Police Jury, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters - Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule and schedules of change in OPEB liability and related ratios, employer's share of net pension liability and employer contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

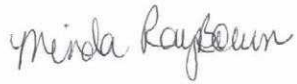
Other Matters – Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Feliciana Parish Clerk of Court's basic financial statements. The justice system funding schedule and schedule of compensation, benefits and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. This supplemental information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements of to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, justice system funding schedule and

schedule of compensation, benefits and other payments to agency head are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated December 2, 2021, on my consideration of the East Feliciana Parish Clerk of Court's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Feliciana Parish Clerk of Court's internal control over financial reporting and compliance.



Minda B. Raybourn CPA
Franklinton, LA
December 2, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

The purpose of the Management's discussion and analysis (MD&A) is to introduce the basic financial statements and provide an analytical overview of the Clerk of Court's financial activities. Since this information is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the financial statements beginning on page 9.

OVERVIEW OF THE FINANCIAL STATEMENT PRESENTATION

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

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

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

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

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

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

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements except that the

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

focus with fund statements is to provide a distinct view of the Clerk of Court's governmental funds only. These statements report short-term fiscal accountability emphasizing the use of spendable resources during the year and balances of spendable resources available at the end of the year.

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

Fiduciary Funds. The Clerk of Court is the trustee, or fiduciary, over assets which can only be used for the trust beneficiaries; these include advance deposits and registry of court funds. The activity of these funds are reported separately in the statement of fiduciary net position on page 21 and schedule of changes in fiduciary net position found in supplementary information. These activities are excluded from government-wide and fund financial statements because the assets of fiduciary funds cannot be used to finance operations of the Clerk.

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

FINANCIAL ANALYSIS OF THE CLERK OF COURT

The net assets decreased by \$66,894 from \$62,235 to (\$4,659). The net position decreased as a result of the cumulative effects of the pension related and other post-retirement related benefits accounting standards.

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

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

**SUMMARY OF NET POSITION
GOVERNMENTAL ACTIVITIES**

	2021	2020
Assets		
Current assets	1,186,477	1,198,385
Investments	100,000	100,001
Capital assets, net	43,571	56,707
Total Assets	1,330,048	1,355,093
 Deferred Outflows of Resources	 617,848	 359,833
 Liabilities		
Current liabilities	24,898	39,579
Long-term liabilities	1,828,748	1,475,478
Total Liabilities	1,853,646	1,515,057
 Deferred Inflows of Resources	 98,910	 137,634
 Net Position		
Net Investment in capital assets	43,571	56,707
Unrestricted	(48,230)	5,528
Net Position	(4,659)	62,235

Total revenues increased by \$47,524 or 5%. This is due to an increase in recording fees.

Expenditures increased by \$18,672 or 2%. This is due to the technology and computer software expenditures.

A summary of changes in net position is as follows:

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

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

	<u>2021</u>	<u>2020</u>
Revenues		
Charges for services	911,675	837,649
Grants	-	-
General Revenues	<u>72,196</u>	<u>98,699</u>
Total Revenues	983,872	936,348
Expenses		
Intergovernmental	24,600	24,600
General government	<u>1,026,166</u>	<u>1,007,494</u>
Total Expenses	1,050,766	1,032,094
Change in net position	(66,895)	(95,746)
Net position, beginning	62,235	157,981
Net position, ending	<u><u>(4,659)</u></u>	<u><u>62,235</u></u>

BUDGETARY HIGHLIGHTS

The Clerk received more in revenues than it anticipated in the year ended June 30, 2021, by \$210,055. At the same time, expenditures were \$36,933 less than budgeted amounts. Budgeted expenditures and revenues were within the 5% statutory limit required by the Louisiana Local Government Budget Act.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets: The Clerk's capital assets, net of accumulated depreciation at June 30, 2021 and 2020 was \$43,571 and \$56,707, respectively. Depreciation expense was recorded at \$11,031.

Capital assets at year-end are summarized as follows:

	2021	2020
Furniture	6,603	8,043
Equipment	36,968	48,664
Total	<u>43,571</u>	<u>56,707</u>

Long-Term Liabilities: Long-term obligations of the Clerk include obligations extending beyond one year of \$703,773 and \$642,590 at June 30, 2021 and 2020, respectively, in post-employment benefits, an increase of \$61,183. The change is a result of the annual required contribution based on actuarial estimations less contributions made during the year. It is also the result of the Clerk's adoption of GASB Statement 75, *Accounting and Financial Reporting for Postretirement Benefits Other than Pensions*.

Also reported is the Clerk's proportionate share of pension liability totaling \$1,124,975 and \$832,888 at June 30, 2021 and 2020, respectively. This is an increase of \$292,087. This liability is being reported in accordance with GASB Statement No. 68. These amounts are also based on actuarial estimates.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Clerk's finances, comply with finance-related laws and regulations and demonstrate the Clerk's commitment to public accountability. Any questions or requests for additional information can be obtained by contacting the East Feliciana Parish Clerk of Court, P. O. Box 599, Clinton, Louisiana 70722, 225-683-5145.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2021**

ASSETS

Cash and cash equivalents	\$	1,183,586
Investments		100,000
Receivables		2,891
Capital assets, net		<u>43,571</u>
Total Assets		<u>1,330,048</u>

DEFERRED OUTFLOWS OF RESOURCES

Related to pensions		502,094
Related to other post-employment retirement benefits		<u>115,754</u>
Total Deferred Outflows of Resources		<u>617,848</u>

LIABILITIES

Accounts payable		632
Payroll taxes payable		4,674
Accrued benefits payable		19,592
Accrued leave		-
Due to other governmental agencies		-
Other post-employment benefits payable		703,773
Net pension liability		<u>1,124,975</u>
Total Liabilities		<u>1,853,646</u>

DEFERRED INFLOWS OF RESOURCES

Related to pensions		20,541
Related to other post employment benefit amounts		<u>78,369</u>
Total Deferred Inflows of Resources		<u>98,910</u>

NET POSITION

Net investment in capital assets		43,571
Unrestricted		<u>(48,230)</u>
Total Net Position	\$	<u>(4,659)</u>

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

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021**

<u>Functional/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net Revenues (Expenses)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities					
General government	\$ 1,026,166	\$ 875,582	\$ -		\$ (150,584)
Intergovernmental	24,600	36,093	-	-	11,493
Total Governmental Activities	1,050,766	911,675	-	-	(139,091)
General Revenues					
					5,523
					12,556
					54,117
					72,196
					(66,895)
					62,236
					(4,659)

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

FUND FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

ASSETS

Cash and cash equivalents	1,183,586
Investments	100,000
Receivables:	
Accounts, net	2,891
Total Assets	1,286,477

LIABILITIES AND FUND BALANCES

Liabilities:

Accounts payable	632
Payroll taxes payable	4,674
Accrued benefits payable	19,592
Accrued leave	-
Due to other governmental agencies	-
Total Liabilities	24,898

Fund Balances:

Unassigned	1,261,579
Total Liabilities and Fund Balances	1,286,477

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

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

Total Fund Balances - Total Governmental Funds	\$ 1,261,579
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheets. This is the capital assets, net of accumulated depreciation, reported on the Statements of Net Position.	43,571
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Long-term liabilities of governmental activities do not require the use of current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet. These are the long-term liabilities of the Clerk's governmental activities:	
Other post-employment benefits	(703,773)
Net pension liability	(1,124,975)

Deferred outflows and inflows of resources related to pensions and other post retirement employee benefits are applicable to future periods, and therefore, are not reported in the governmental funds.	
Deferred outflows of resources related to pensions	502,094
Deferred outflows of resources related to other post retirement benefits	115,754
Deferred inflows of resources related to pensions	(20,541)
Deferred inflows of resources related to other post retirement benefits	(78,369)

Total Net Position - Governmental Activities	(4,659)
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The accompanying notes are an integral part of the basic financial statements.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2021**

REVENUES

Intergovernmental revenues	\$	36,093
Charges for services:		
Court costs and fees		343,856
Certified copies and data processing		108,147
Licenses		1,766
Recording fees		421,813
Grants		-
Interest earned		5,523
Other revenues		12,556
		12,556
Total Revenues		929,755

EXPENDITURES

General government		929,087
		929,087
Change in Fund Balances		668
Fund Balances, beginning		1,260,911
		1,260,911
Fund Balances, ending		1,261,579
		1,261,579

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

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

Net Change in Fund Balances - Total Governmental Funds	\$	668
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Amounts reported for governmental activities in the Statement of Activities are different because:

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

Capital outlay which is considered expenditures on statement of revenues, expenditures, and changes in fund balance.

Depreciation Expense	<u>(11,031)</u>	(11,031)
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Non employer's contributions to the clerk of court pension plan.		54,117
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Other post-retirement benefits are reported in the Statement of Activities but they are not reported as expenditures in the governmental funds.		(23,942)
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Pension expense not requiring the use of current economic resources and therefore, not reported as a fund expenditure.		(86,706)
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Change in Net Position - Governmental Activities		<u><u>(66,895)</u></u>
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The accompanying notes are an integral part of the basic financial statements.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2021**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 320,939	\$ 627,724	\$ 948,663
Investments	200,000	-	200,000
Total Assets	520,939	627,724	1,148,663
<u>NET POSITION</u>			
Held in trust for others	520,939	627,724	1,148,663
Total Net Position	\$ 520,939	\$ 627,724	\$1,148,663

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

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
AGENCY FUNDS
YEAR ENDED JUNE 30, 2021**

	<u>Advance Deposit Fund</u>	<u>Registry of Court Fund</u>	<u>Total</u>
Additions			
Interest earned	51	547	598
Suits and successions	415,579	-	415,579
Total Additions	415,630	547	416,177
Deductions			-
Clerk of Court's costs	244,902	-	244,902
Interest paid	-	-	-
Recorder fees	28,290	-	28,290
Settlement to litigants	102,639	-	102,639
Attorney, curator and notary fees	8,810	-	8,810
Sheriff's fees	26,828	-	26,828
Judges/Parish	16,988	-	16,988
Other reductions	2,849	-	2,849
Total Deductions	431,306	-	431,306
 Change in Net Position	 (15,676)	 547	 (15,129)
Net Position, beginning of year	536,615	627,177	1,163,792
Net Position, end of year	520,939	627,724	1,148,663

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

NOTES TO FINANCIAL STATEMENTS

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

INTRODUCTION

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting practice of the East Feliciana Parish Clerk of Court conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:513 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity: Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The financial reporting entity as defined in GASB Statement No. 14, consists of (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) 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. For financial reporting purposes, the East Feliciana Parish Police Jury is considered the financial reporting entity for East Feliciana Parish. The Clerk, therefore, is considered a component unit of the East Feliciana Parish Police Jury. The accompanying financial statements, however, present only the transactions of the East Feliciana Parish Clerk of Court.

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

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

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

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

Eliminating Internal Activity

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

Capitalizing Assets

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the straight-line method of depreciation over their estimated useful lives. They are reported net of accumulated depreciation on the statement of net position.

Program Revenues

The Statement of Activities presents three categories of program revenues – (1) charges for services; (2) operating grants and contributions; and (3) capital grants and contributions. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Clerk. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are reserved for a specific use.

Indirect Expenses

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

Operating Revenues

Proprietary funds separately report operating and non-operating revenues.

Restricted Net Position

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

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

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

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

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

funds of the Clerk include:

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

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

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

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

The Registry of Court Fund, as provided by Louisiana Revised Statute 13:475, accounts for funds that have been ordered by the judicial system to be held until judgment has been rendered in court litigation. Withdrawal of these funds can be made only upon order of the Court.

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

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

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

Budgets and Budgetary Accounting: The Clerk adopts an annual budget for its general fund, prepared in accordance with the basis of accounting utilized by that fund. Appropriations lapse at year-end. There was one amendment made to the budget during the fiscal year ended June 30, 2018.

Cash and Cash Equivalents: Cash includes amounts in demand and interest bearing demand deposits. Cash equivalents include amounts in investments with original maturities of 90 days or less. Under state law, the Clerk may deposit funds in demand deposits, interest-bearing demand deposits, money market

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accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

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

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

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

Capital Assets: The Clerk's assets are recorded at historical cost. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows: equipment and furniture – 5-7 years.

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

Vacation leave – Employees receive ten (10) days' vacations leave each year on the anniversary of their employment. If an employee terminates at the end of the year, the employee will be paid for unused vacation leave earned.

Sick leave – Employees receive ten (10) days sick leave each year. Sick leave is non-cumulative, but employees are paid for unused sick leave at the end of the year at their regular salary rate. Sick leave is not paid upon termination.

The cost of leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current year expenditures in the General Fund when leave is actually earned.

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

Deferred Outflows/Inflows of Resources: In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. At June 30, 2018, the Clerk of Court's deferred

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outflows and inflows of resources are attributable to its pension plan and postemployment benefit obligation.

Pension Plan: The Louisiana Clerks' of Court Retirement and Relief Fund prepared its employer schedules in accordance with GASB No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* which provides for the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed.

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

Net Investment in Capital Assets

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

Restricted Net Position

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

Unrestricted Net Position

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

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

Non-spendable

This includes amounts in permanent funds and inventories that are permanently precluded from conversion to cash.

Restricted

Fund balances that are restricted include those resources constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.

Committed

Fund balances may be committed for a specific purpose by the highest level of decision-making authority through a formal action such as the adoption of an ordinance. The removal of or change in this commitment can only be accomplished by the same level of authority through the same type of action taken to commit the fund balances initially.

Assigned

Resources earmarked for a specific purpose by a government's management are reported as assigned fund balances.

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Unassigned

This category represents that portion of equity that are available for any purpose.

New Accounting Pronouncement: AS of June 30, 2021, the Clerk implemented the provisions of GASB Statement No. 84, *Fiduciary Activities*. This statement changes the definition of fiduciary activities, providing more refined guidance on how to determine if an activity is fiduciary in nature and therefore should be reported as such. This statement defines types of fiduciary activities, eliminating agency fund and replacing them with custodial funds. Under this guidance, all fiduciary funds will not report a net position and statement of changes in net position.

NOTE 2 – CASH AND CASH EQUIVALENTS

The cash and cash equivalents (book balances) on hand are as follows:

	Governmental Activities	Fiduciary Activities
Petty Cash	\$ 204	\$ -
Interest Bearing	-	-
Demand Deposits	203,300	809,502
LAMP, Inc.	980,082	139,161
Total	\$ 1,183,586	\$ 948,663

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

All deposits of the Clerk are covered by insurance (FDIC) or collateralized with securities that are held by and in the entity's name or registered in the entity's name. Even though the pledged securities are considered uncollateralized under the provision of GASB Statement 3, La R.S. 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.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

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

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

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 53 days as of June 30, 2021.
- Foreign currency risk: Not applicable.

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

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

NOTE 3 – INVESTMENTS

Investments at June 30, 2021, which are fully insured, are as follows:

<u>Type of Investment</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Maturity Date</u>	<u>Interest Rate</u>
Certificate of Deposit				
Feliciana Bank & Trust	100,000	100,000	2/14/2022	0.65%
Feliciana Bank & Trust	200,000	200,000	2/14/2022	0.65%
	300,000	300,000		

Of the amount reported, \$100,000 is held by governmental funds and \$200,000 is held by fiduciary funds.

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NOTE 4 – RECEIVABLES

The net receivables of the general fund, with the exception of inter-fund transactions, are as follows:

Accounts	\$2,891
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NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets, being depreciated				
Equipment	118,333	-	-	118,333
Less: accumulated depreciation	71,774	9,591	-	81,365
Equipment, net	46,559	(9,591)	-	36,968
Furniture	97,144	-		97,144
Less: accumulated depreciation	89,101	1,440		90,541
Furniture, net	8,043	(1,440)	-	6,603
Net Capital Assets	54,602	(11,031)	-	43,571

Depreciation expense was recorded for \$11,031.

NOTE 6 – ACCOUNTS AND OTHER PAYABLES

The payables of the general fund are as follows:

	General Fund	Fiduciary funds
Class of Payable		
Trade payables	632	-
Due to other governmental agencies	-	-
Payroll liabilities	4,674	-
Accrued sick leave	-	
Accrued benefits	19,592	-
Funds held in trust	-	1,148,663
Total	24,898	1,148,663

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NOTE 7 – INTER-GOVERNMENTAL TRANSACTIONS

Inter-governmental revenues of the general fund are as follows:

State supplement	\$ 24,600
La. Dept. of Elections	<u>13,543</u>
 Total	 <u>\$36,093</u>

NOTE 8 – ON-BEHALF PAYMENTS

Certain operating expenditures of the Clerk are paid by the East Feliciana Parish Jury and are not included in the accompanying financial statements.

NOTE 9 – LEASES

Operating Leases. The Clerk had a lease for mailing equipment that was initially executed in August of 2004. There is also a lease on copier equipment. The amount paid for equipment rentals during the current year was \$2,010. There are no capital leases.

NOTE 10 – POSTEMPLOYMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

General Information about the OPEB Plan

Plan description: The Clerk’s defined benefit postemployment health care plan provides OPEB to eligible retired employees and their beneficiaries. The plan provides OPEB for permanent full-time employees of the Clerk. The Clerk’s OPEB plan is a single employer defined benefit OPEB plan administered by the Clerk. Benefits are provided through the Louisiana Clerks of Court Insurance Trust (“LCCIT”), a multiple-employer healthcare plan administered by the Louisiana Clerks of Court Association. Louisiana Revised Statute §13:783 grants the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The premium rates are established and may be amended by the LCCIT board of trustees, with the Clerk determining the contribution requirements of the retirees.

Benefits provided. The Clerk provides medical, dental, vision, and life insurance benefits for retirees and their dependents. The benefit terms provide for payment of 50% of retiree and 0% of dependent pre- Medicare health, Medicare Advantage, vision, and dental insurance premiums. The plan also provides for payment of 50% of retiree life insurance premiums.

Employees covered by benefit terms. On January 1, 2021, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits payments	5
Inactive employees entitled to but not yet receiving benefit payments	0
Active Employees	<u>10</u>
Total	<u>15</u>

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Total OPEB Liability

The Clerk's total OPEB liability of \$703,773 was measured as of June 30, 2021 and was determined by an actuarial valuation as of January 1, 2020.

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

Inflation:	2.40%
Salary Increases, including inflation:	3.25%
Discount Rate:	1.92%
Health Care Cost Trend Rates	
Medical:	4.95% for 2021, 6.25% for 2022, decreasing 0.25% per year to an ultimate rate of 5.0% for 2027 and later years.
Medicare Advantage:	0.0% for 2021, 4.75% for 2022, decreasing 0.25% per year to an ultimate rate of 3.0% for 2029 and later years. Includes 2% per year for aging.
Dental:	3.0% annual trend
Vision:	3.0% annual trend
Retirees' Share of Benefit-Related Costs:	
Medical:	50% for retirees and 100% for dependents.
Medicare Advantage:	50% for retirees and 100% for dependents.
Dental:	50% for retirees and 100% for dependents.
Vision:	50% for retirees and 100% for dependents.
Basic Life Insurance:	50%

The discount rate was based on the 6/30/2021 Fidelity General Obligation AA 20-Year Yield. Mortality rates for active employees were based on the PubG.H-2010 Employee mortality table, Generational with Projection Scale MP-2020 for males or females, as appropriate.

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

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

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at 6/30/2019	\$642,590
Changes for the year:	
Service Cost	20,730
Interest	15,979
Differences between expected and actual experience	3,498
Changes in Assumptions/Inputs	43,249
Change in Benefit Terms	0
Benefit payments	(22,273)
Administrative Expense	<u>0</u>
Net Changes	61,183
Balance at 6/30/20120	\$703,773

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current discount rate:

	1% Decrease (0.92%)	Discount Rate (1.92%)	1% Increase (2.92%)
Total OPEB Liability	\$645,140	\$703,773	\$753,974

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the Clerk, as well as what the Clerk's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Trend Rate	1% Increase
Total OPEB Liability	\$645,140	\$703,773	\$753,974

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

For the year ended June 30, 2021, the Clerk recognized an OPEB expense of \$23,942. On June 30, 2021, the Clerk reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$54,194	\$0
Changes of assumptions or other inputs	\$60,840	\$78,369
Total	\$115,574	\$78,369

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

Year Ended June 30:	
2022	\$9,507
2023	\$9,507
2024	\$9,507
2025	\$9,507
2026	(\$1,945)
Thereafter	\$1,304

NOTE 11 – PENSION PLAN

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

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

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

Survivor Benefits. Upon the death of any active contributing member with less than five years of credited service, his/her accumulated contributions are paid to his/her designated beneficiary. Upon the death of any active contributing member with five or more years of credited service, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. Benefit payments are to commence on the date a member would have first become eligible for normal retirement assuming continued service until that time. In lieu of a deferred survivor benefit, the surviving spouse may elect benefits payable immediately with benefits reduced $\frac{1}{4}$ of 1% for each month by which payments commence in advance of member's earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children shall be paid $\frac{1}{2}$ of the member's accrued retirement benefit in equal shares. Upon the death of any former member with less than 12 years of service, the designated beneficiary may receive his/her accumulated contributions. Upon the death of any former member with 12 or more years of service, automatic option 2 benefits are payable to the surviving spouse with payments to commence on the member's retirement eligibility date. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

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

If employment is not terminated at the end of the participation period, payments into the account cease and the member resumes active contributing membership in the Fund. Interest is paid on DROP account balances for members who complete their DROP participation but do not terminate employment. The interest earnings are based on the actual rate of return on funds in such accounts. These interest accruals cease upon termination of employment.

Upon termination, the member receives a lump-sum payments from the DROP fund equal to the payments made to that fund on his behalf or a true annuity based in his account (subject to approval by the Board of Trustees). The monthly benefit payments that were being paid into the DROP fund are paid to the retiree and an additional benefit based on his additional service rendered since termination of DROP participation is calculated using the normal method of benefit computation. Prior to January 1, 2011, the average

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compensation used to calculate the additional benefit is that used to calculate the original benefit unless his period of additional service is at least 36 months. Effective January 1, 2011, the average compensation for members whose additional service is less than 36 months is equal to the lesser amount used to calculate his original benefit or the compensation earned in the period of additional service divided by the number of months of additional service. For former DROP participants who retire after December 30, 2010, the period used to determine final average compensation for post-DROP service is 36 months plus the number of whole months elapsed from January 1, 2011 to the date of DROP entry. In no event can the entire monthly benefit amount paid to the retiree exceed 100% of the average compensation used to compute the additional benefit. If a participant dies during the period of participation in the program, a lump sum payment equal to his account balance is paid to his named beneficiary or, if none, to his estate.

Cost of Living Adjustments. The Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full calendar year an annual cost of 2.5% of their benefit (not to exceed \$40 per month), and all retired members and widows who are 65 years of age or older a 2% increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order to grant the 2.5% COLA, the increase in the consumer price index must have exceeded 3% since the last COLA granted. In order for the Board to grant either of these increases, the Fund must meet certain other criteria as detailed in the Louisiana statute relating to funding status. In lieu of granting the above cost of living increases, Louisiana statutes allow the Board to grant a cost of living increase where the benefits shall be calculated using the number of years of service at retirement or at death plus the number of years since retirement or death multiplied by the cost of living amount which cannot exceed \$1.

Contributions: Contribution requirements are actuarially determined each year. For the year ending June 30, 2021, the Clerk's rate was 21% of annual covered payroll while the employees contributed 8.25%. In addition, the Louisiana Legislature passed R.S. 11:1562(C) which allows the Clerk of Court pay the Clerk's operating funds all or any portion of the employee required contributions which would otherwise be deducted from the employee's salary. The Clerk elected to pay 100% of all retirement system contributions to the Louisiana Clerk of Court Retirement and Relief Fund. The Clerk of Clerk's contributions to the system for the years ending June 30, 2021 \$137,015 (normal employer's portion of \$98,661 and employee portion paid by the Clerk of \$38,354),

In accordance with state statute, the Fund receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Contributions from non-employer contributing entities were \$54,117.

Pension Liabilities, Pension Expense, Deferred Outflows and Inflows of Resources Related to Pensions. At June 30, 2021, the Clerk reported a liability of \$1,124,975 for its proportionate share of the Fund's net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Clerk's proportion of the net pension liability was based on a projection of the Clerk's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Clerk's proportion at that date was .46759314%.

Pension expense of \$223,720 was recognized for the year ended June 30, 2021. Deferred outflows and inflows of resources related to pensions were reported from the following sources:

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	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	14,056	(13,915)
Changes of assumptions	99,775	-
Change in proportion and differences between the employer's contributions and the employer's proportionate share of contributions	9,940	(6,635)
Net differences between projected and actual earnings on plan investments	241,109	-
Employer contributions subsequent to measurement date	137,215	-
Total	502,095	(20,550)

Deferred outflows of resources of \$137,215 related to pensions resulting from the Clerk's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2022	93,770
2023	119,046
2024	100,657
2025	68,957
Total	382,430

Actuarial Methods and Assumptions

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

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

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Valuation Date	6/30/2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	6.75%, net of investment expense
Projected salary increases	1-5 years of service 6.2%
	5 years or more 5%
Inflation Rate	2.50%
Mortality rates	Pub-2010 Public Retirement Plans multiplied by 120%. Mortality Table with full generational projection using the appropriate MP-2019 improvement scale.
Expected Remaining Service Lives	2020-5 years 2019-5 years 2018-5 years 2017-5 years 2016-5 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed to be substantively automatic.

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

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

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

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

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

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

Discount Rate

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

Sensitivity to Changes in Discount Rate

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

1% decrease	5.75%	1,670,382
Current discount rate	6.75%	1,124,966
1% increase	7.75%	797,979

Payables to the Pension Plan

The Clerk of Court's payable to the LACRF at June 30, 2021 was \$11,896 as the required contribution owed for the month of June 2021.

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021**

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LACRF 2019 annual financial report at www.laclerksofcourt.org

NOTE 12 – DEFERRED COMPENSATION PLAN

All of the employees of the Clerk are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their compensation or \$19,500, whichever is, less to the plan on a pre-tax basis. The contributions are withheld from the employee's paycheck and the Clerk matches up to \$300 per month for each employee. The contributions are fully vested immediately and are remitted to a third-party administrator each payday where they are deposited to an account in the employee's name. The Clerk of Court does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2021, the Clerk's matching funds totaled \$18,961.

NOTE 13 – EXCESS FUND BALANCE

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

NOTE 14 – RELATED PARTY TRANSACTIONS

There were no related party transactions that require disclosure.

NOTE 15 – LITIGATION

There is currently no pending or existing litigation on behalf of or against the Clerk.

NOTE 16 – SUBSEQUENT EVENTS

There were no events between the close of the year through December 2, 2021, the date on which the statements were available to be issued, that would materially impact these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Intergovernmental revenues	\$ 28,000	\$ 28,000	36,093	\$ 8,093
Charges for services:				
Court costs and fees	330,000	330,000	343,856	13,856
Certified copies and data processing	90,000	90,000	108,147	18,147
Licenses	1,200	1,200	1,766	566
Recording fees	250,000	250,000	421,813	171,813
Grants	-	-	-	-
Interest earned	20,000	20,000	5,523	(14,477)
Other revenues	500	500	12,556	12,056
Total Revenues	719,700	719,700	929,755	210,055
<u>EXPENDITURES</u>				
General government	966,020	966,020	929,087	36,933
Capital Outlay	-	-	-	-
Total Expenditures	966,020	966,020	929,087	36,933
Change in Fund Balances	(246,320)	(246,320)	668	173,122
Fund Balances, beginning	1,260,911	1,260,911	1,260,911	-
Fund Balances, ending	1,014,591	1,014,591	1,261,579	173,122

See Independent Auditor's Report

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
Schedule of Changes in Net OPEB Liability and Related Ratios for the
For the Year Ended June 30, 2021**

	2018	2019	2020	2021
Total OPEB Liability				
Service cost	\$ 4,139	\$ 4,834	\$ 16,042	\$ 20,730
Interest	22,450	23,018	24,202	15,979
Changes of benefit terms		-	-	-
Differences between expected and actual experience	(14,061)	40,969	36,506	3,498
Changes of assumptions	(27,877)	39,193	(100,760)	43,249
Benefit payments	(15,243)	-16,081	(17,703)	(22,273)
Net change in total OPEB liability	(30,592)	91,933	(41,713)	61,183
 Total OPEB liability - beginning	622,962	592,370	684,303	642,590
 Total OPEB liability - ending (a)	\$ 592,370	\$ 684,303	\$ 642,590	\$ 703,773
 Covered-employee payroll	\$ 372,516	\$ 383,303	\$ 406,028	\$ 412,574
 Net OPEB liability as a percentage of covered-employee payroll	159.02%	178.53%	157.52%	170.58%
 Notes to Schedule:				
<i>Benefit Changes</i>	None	None	None	None
 <i>Changes of Assumptions:</i>				
<i>Discount Rates:</i>	3.87%	3.50%	2.45%	1.92%
 <i>Mortality Rates:</i>	2018-2019	RP-2000 Table withouth projection with 50%/50% unisex blend.		
	2020	Pub G. H-2010 Employee and Healthy Retiree Generational with MP-2019.		
	2021	Pub G. H-2010 Employee and Healthy Retiree Generational with MP-2020.		

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

See Independent Auditor's Report

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

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liab (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liab (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liab (Asset) as a %age of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Pension as a %age of the Total Pension Liability</u>
2021	0.4675931%	\$ 1,124,975	\$ 472,740	237.97%	258.34%
2020	0.4586408%	\$ 832,888	\$ 463,162	179.83%	353.09%
2019	0.4327565%	\$ 719,404	\$ 435,215	165.30%	377.83%
2018	0.4438409%	\$ 671,502	\$ 400,643	167.61%	392.40%
2017	0.4445300%	\$ 822,369	\$ 406,808	202.15%	287.15%
2016	0.4364900%	\$ 654,744	\$ 401,958	162.89%	357.20%
2015	0.4375100%	\$ 641,125	\$ 397,470	161.30%	79.37%

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

See Independent Auditor's Report

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
YEAR ENDED JUNE 30, 2021**

<u>Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2021	\$98,860	\$98,860	\$0	\$472,740	20.91%
2020	\$88,498	\$88,498	\$0	\$463,162	19.11%
2019	\$86,413	\$86,413	\$0	\$435,215	19.86%
2018	\$75,856	\$75,856	\$0	\$400,643	18.93%
2017	\$76,359	\$76,359	\$0	\$406,808	18.77%
2016	\$89,905	\$76,754	\$13,151	\$401,958	19.10%
2015	\$68,597	\$75,011	(\$6,414)	\$397,470	18.87%

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

See Independent Auditor's Report

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON LOUISIANA
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
JUNE 30, 2021**

NOTE 1-BUDGETARY BASIS OF ACCOUNTING

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

SUPPLEMENTAL INFORMATION

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

Agency Head
David Dart
Clerk of Court

Purpose	Amount
Salary	\$ 111,954
Supplemental pay	24,600
Expense allowance	13,475
Benefits - retirement	43,436
Benefits - deferred compensation	9,750
Benefits - group insurance	16,564
Travel:	
Auto allowance	21,838
Meals	289
Per Diem	150
Lodging	960
Membership dues	2,573
Reimbursements for office expenses	<u>1,067</u>
Total Compensation, Benefits and Other Payments	<u><u>246,656</u></u>

See Independent Auditor's Report

**EAST FELICIANA CLERK OF COURT
CLINTON, LOUISIANA
Justice System Funding Schedule-Collecting/Disbursing Entity
Year Ended June 30, 2021**

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/21
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 536,614	\$ 529,067
Add: Collections		
Civil Fees	209,898	205,681
Subtotal Collections	<u>209,898</u>	<u>205,681</u>
Less: Disbursements To Governments & Nonprofits:		
Civil Fees		
20th JDC Expense Fund	2,970	3,165
Ascension Parish Sheriff	110	106
Avoyelles Parish Sheriff	-	161
Caddo Parish Sheriff	15	-
Calcasieu Parish Sheriff	-	17
Commissioner of Insurance	-	5
Concordia Parish Sheriff	-	34
Desoto Parish Sheriff	62	-
East Baton Rouge Parish Sheriff	62	667
East Feliciana Parish Policy Jury	866	67
East Feliciana Parish Sheriff	9,167	9,699
First Circuit Court of Appeal	326	327
Iberville Parish Sheriff	70	-
Lafayette Parish Sheriff	145	-
Livingston Parish Sheriff	330	161
Louisiana Department of the Treasury	108	417
Louisiana State Treasurer, Louisiana Supreme Court	5,260	5,594
Louisiana Supreme Court, Judicial College Fund	98	101
Morehouse Parish Sheriff	-	33
Orleans Parish Civil Sheriff	60	30
Ouachita Parish Sheriff	-	11
Pointe Coupee Parish Sheriff	108	20
St. Helena Parish Sheriff	-	52
State of Louisiana, Division of Administration Office of General	60	60
Supreme Court of Louisiana	444	95
Tangipahoa Parish Sheriff	85	24
Town of Slaughter	34	-
Washington Parish Sheriff	50	-
West Feliciana Parish Sheriff	617	436
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	144,741	125,572
Less: Disbursements to Individuals/3rd Party Collection		
Civil Fee Refunds	51,659	66,959
Subtotal Disbursements/Retainage	<u>217,445</u>	<u>213,809</u>
Total: Ending Balance of Amounts Collected but not	<u>\$ 529,067</u>	<u>\$ 520,938</u>

See independent auditor's report.

Minda B. Raybourn

Certified Public Accountant

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

David Dart, Clerk of Court
East Feliciana Parish
P. O. Box 599
Clinton, Louisiana 70722

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental-type activities, the major fund, and the aggregate remaining fund information of the East Feliciana Parish Clerk of Court, a component unit of the East Feliciana 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 East Feliciana Parish Clerk of Court's basic financial statements, and have issued my report thereon dated December 2, 2021.

Internal Control over Financial Reporting

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

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

My consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have

not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

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



Minda B. Raybourn CPA
Franklinton, La
December 2, 2021

**EAST FELICIANA PARISH CLERK OF COURT
CLINTON, LOUISIANA
SCHEUDLE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2021**

I have audited the financial statements of the East Feliciana Parish Clerk of Court as of and for the year ended June 30, 2021, and have issued my report thereon dated December 2, 2021. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2021, resulted in an unmodified opinion.

Section I Summary of Auditor's Reports

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

Internal Control	Significant Deficiencies	<input type="checkbox"/> No
	Material weaknesses	<input type="checkbox"/> No
Compliance	Material to Financial Statements	<input type="checkbox"/> No

B. Federal Awards

N/A

Section II Financial Statement Findings

None

Section III Federal Award Findings and Questioned Costs

None

Section IV Management Letter

None