

CITY COURT OF KAPLAN

Financial Report

Year Ended June 30, 2022

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ACCOUNTANT'S COMPILATION REPORT

The Honorable F. Stanton Hardee, III, City Judge

City Court of Kaplan, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the City Court of Kaplan, Louisiana (City Court), as of and for the year ended June 30, 2022, which collectively comprise the City Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements.

We did become aware of a departure from accounting principles generally accepted in the United States of America that is described in the following paragraph.

The City Court of Kaplan did not adopt the provisions of Governmental Accounting Standards Board Statement No. 84 for the year ended June 30, 2022. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City Court's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Management has omitted the Management Discussion and Analysis and Budgetary Comparison Schedule that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying supplementary information on pages 15 through 16 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. The supplementary information on pages 17 through 19 was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the City Court.

Abbeville, Louisiana
November 12, 2022

Kolder, Slaven & Company, LLC
Certified Public Accountants

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Position

June 30, 2022

ASSETS

Current assets:	
Cash	\$ 112,466
Noncurrent assets:	
Capital assets, net	<u>1,030</u>
TOTAL ASSETS	<u>113,496</u>

LIABILITIES

Accounts payable	<u>271</u>
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NET POSITION

Net investment in capital assets	1,030
Restricted:	
Witness fees	26,033
Unrestricted	<u>86,162</u>
TOTAL NET POSITION	<u>\$ 113,225</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities
Year Ended June 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) And Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:				
General government	<u>\$ (22,703)</u>	<u>\$ 18,876</u>	<u>\$ 3,570</u>	\$ (257)
	Miscellaneous			<u>1,433</u>
	Change in net position			1,176
	Net position - beginning			<u>112,049</u>
	Net position - ending			<u>\$ 113,225</u>

FUND FINANCIAL STATEMENTS (FFS)

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet
 Governmental Funds
 June 30, 2022

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
ASSETS			
Cash	<u>\$ 86,433</u>	<u>\$ 26,033</u>	<u>\$ 112,466</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>271</u>	<u>-</u>	<u>271</u>
Fund balances:			
Restricted	<u>-</u>	<u>26,033</u>	<u>26,033</u>
Unassigned	<u>86,162</u>	<u>-</u>	<u>86,162</u>
Total fund balances	<u>86,162</u>	<u>26,033</u>	<u>112,195</u>
Total liabilities and fund balances	<u>\$ 86,433</u>	<u>\$ 26,033</u>	<u>\$ 112,466</u>

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022

Total fund balance for governmental funds	\$ 112,195
Capital assets, net	<u> 1,030</u>
Total net position of governmental activities	<u>\$ 113,225</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2022

	General Fund	Witness Fee Special Revenue Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Court costs - city fines	\$ 17,620	\$ 828	\$ 18,448
Court costs - state fines	420	8	428
Miscellaneous	1,433	-	1,433
Federal grant	<u>3,570</u>	<u>-</u>	<u>3,570</u>
Total revenues	23,043	836	23,879
Expenditures:			
General government	<u>21,315</u>	<u>350</u>	<u>21,665</u>
Excess of revenues over expenditures	1,728	486	2,214
Fund balances, beginning	<u>84,434</u>	<u>25,547</u>	<u>109,981</u>
Fund balances, ending	<u>\$ 86,162</u>	<u>\$ 26,033</u>	<u>\$ 112,195</u>

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2022

Change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 2,214
Capital assets:	
Depreciation expense	<u>(1,038)</u>
Change in net position per Statement of Activities	<u>\$ 1,176</u>

CITY COURT OF KAPLAN, LOUISIANA
Fiduciary Funds - Agency Funds
June 30, 2022

ASSETS

Cash and cash equivalents	<u>\$47,770</u>
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LIABILITIES

Due to agencies and others	<u>\$47,770</u>
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SUPPLEMENTARY INFORMATION

AGENCY FUNDS

Civil Fund

The Civil Fund is used to account for the advance costs on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

State Fines Fund

The State Fines Fund is used to account for the receipt and disbursement of state fines and court costs.

City Fines Fund

The City Fines Fund is used to account for the receipt and disbursement of city fines and court costs.

Bond Fund

The Bond Fund is used to account for the receipt and disbursement of bonds.

CITY COURT OF KAPLAN, LOUISIANA
Agency Funds

Combining Balance Sheet
June 30, 2022

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total
ASSETS					
Cash and cash equivalents	<u>\$ 25,217</u>	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 19,506</u>	<u>\$ 47,770</u>
LIABILITIES					
Due to agencies and others	<u>\$ 25,217</u>	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 19,506</u>	<u>\$ 47,770</u>

CITY COURT OF KAPLAN, LOUISIANA
Agency Funds

Combining Schedule of Collections, Distributions, and Unsettled Balances
For the Year Ended June 30, 2022

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total
Balances, July 1, 2021	<u>\$ 32,487</u>	<u>\$ -</u>	<u>\$ 1,537</u>	<u>\$ 22,172</u>	<u>\$ 56,196</u>
Additions:					
Deposits in civil suits	17,946	-	-	-	17,946
Fines	-	1,729	84,254	29,625	115,608
Bonds	-	-	-	250	250
Total collections	<u>17,946</u>	<u>1,729</u>	<u>84,254</u>	<u>29,875</u>	<u>133,804</u>
Reductions:					
Refund of deposits	8,686	-	-	9,976	18,662
Fees transferred to General Fund	-	432	18,541	-	18,973
Fines transferred to other funds	-	-	-	22,565	22,565
District Attorney	-	80	320	-	400
City Marshal	2,352	120	9,210	-	11,682
Sheriff	495	-	-	-	495
Other fees	508	39	1,826	-	2,373
Indigent defender board	-	180	13,815	-	13,995
Crime lab	-	220	11,050	-	11,270
LA commission on law enforcement	-	15	704	-	719
Witness fees	-	8	828	-	836
Judges support compensation fee	10,240	-	-	-	10,240
Clerk of Court	2,935	-	-	-	2,935
City of Kaplan	-	-	26,450	-	26,450
Vermilion Parish Police Jury	-	635	-	-	635
Total distributions	<u>25,216</u>	<u>1,729</u>	<u>82,744</u>	<u>32,541</u>	<u>142,230</u>
Unsettled balances, June 30, 2022	<u>\$ 25,217</u>	<u>\$ -</u>	<u>\$ 3,047</u>	<u>\$ 19,506</u>	<u>\$ 47,770</u>

CITY COURT OF KAPLAN, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Fund
Year Ended June 30, 2022

A detail of compensation, benefits, and other payments to F. Stanton Hardee III, City Judge, is as follows:

<u>Purpose</u>	
Salary	\$ 8,181
Dues	775
Conference travel	1,683
Lodging	881
Registration fees	<u>1,400</u>
Total	<u>\$ 12,920</u>

CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2022

CITY COURT OF KAPLAN
Thursday, June 30, 2022

First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
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Receipts From:

<i>Department of Motor Vehicles- Criminal Court Cost/Fees</i>	\$212.50	\$237.50
<i>Vermilion Parish Sheriff's Office-Criminal Court Cost/Fees</i>	222.00	108.00
<i>Other</i>	409.60	243.06
<i>Criminal Court Cost/Fees</i>	4,260.00	5,405.00
<i>Criminal Fines-contempt</i>	2,325.00	6,050.00
<i>Kaplan Police Department-bond fees</i>	4,940.00	4,655.00

Subtotal Receipts

\$12,369.10	\$16,698.56
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Ending Balance of Amounts Assessed but Not Received

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CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2022

	Thursday, June 30, 2022	
	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 06/30/2022
Beginning Balance of Amounts Collected	\$55,069.56	\$44,266.09
Add: Collections		
Civil Fees	8,509.11	9,437.29
Bond Fees	4,940.00	4,655.00
Criminal Court Costs/Fees	22,077.00	27,782.50
Criminal Fines - Contempt	2,325.00	6,050.00
Criminal Fines - Other	11,293.00	16,455.00
Restitution	-	559.82
Subtotal Collections	49,144.11	64,939.61
Less: Disbursements To Governments & Nonprofits:		
<i>City of Kaplan- Criminal Fines</i>	11,561.50	14,879.00
<i>Vermilion Parish Police Jury-Criminal Fines</i>	-	585.50
<i>Kaplan City Marshal</i>	4,470.00	4,860.00
<i>15th Judicial District Attorney</i>	140.00	260.00
<i>15th Judicial Indigent Defender- Criminal Court Cost</i>	6,705.00	7,290.00
<i>Acadiana Crime Lab-Criminal Court Cost</i>	5,250.00	6,020.00
<i>Kaplan City Court Witness Fees-Criminal Court Cost</i>	398.00	424.00
<i>La. Dept. of Health & Hospitals-Criminal Court Cost</i>	335.00	255.00
<i>La. Supreme Court-Criminal Court Cost</i>	74.50	81.00
<i>La. Commission on Law Enforcement-Criminal Court Cost</i>	543.00	691.50
<i>Vermilion Crime Stoppers</i>	731.00	806.00
<i>Kaplan City Marshal-Civil Fees</i>	1,740.18	820.06
<i>Vermilion Parish Clerk of Court-Civil Costs</i>	1,650.00	1,285.00
<i>La. Supreme Court-Civil Costs</i>	13.00	15.50
<i>La. State Treasurer-Civil Costs</i>	686.00	821.50
<i>Vermilion Parish Sheriff's Office-Civil Fees</i>	117.50	144.00
<i>Calcasieu Parish Sheriff's Office-Civil Fees</i>	65.60	-
<i>Evangeline Parish Sheriff's Office-Civil Fees</i>	32.70	-
<i>Iberia Parish Sheriff's Office-Civil Fees</i>	35.00	-
<i>Lafayette Parish Sheriff's Office-Civil Fees</i>	30.56	-
<i>U.S. Post Office-Civil costs</i>	7.58	63.94
Less: Amounts Retained by Collecting Agency		
Criminal Court Cost	4,260.00	5,405.00
Criminal Fees-Contempt	2,325.00	6,050.00
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	7,020.04	1,196.34
Bond Fee Refunds	5,159.00	4,452.50
Restitution Payments to Individuals	-	559.82
F. Stanton Hardee, III-Civil Court Costs	4,629.65	4,129.13
Payments to Plaintiff of Small Claims Suit	-	470.00
Subtotal Disbursements/Retainage	57,979.81	61,564.79
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 46,233.86	\$ 47,640.91
Ending Balance of "Partial Payments" Collected but not Disbursed	(161.00)	(2,488.00)