

**CITY COURT OF KAPLAN**

Financial Report

Year Ended June 30, 2021

## TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	8
Reconciliation of the governmental funds balance sheet to the statement of net position	9
Statement of revenues, expenditures, and changes in fund balances - governmental funds	10
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	11
Statement of fiduciary net position	12
OTHER SUPPLEMENTARY INFORMATION	
Agency Funds:	
Combining balance sheet	15
Combining schedule of collections, distributions, and unsettled balances	16
Schedule of compensation	17
Justice system funding schedule - receiving entity	18
Justice system funding schedule - collecting/disbursing entity	19

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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, 2021, 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. Accordingly, 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, 2021. The effects of this departure from generally accepted accounting principles has 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 accounting principles generally accepted in the United States of America required to be presented to supplement that basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be 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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
November 12, 2021

## **BASIC FINANCIAL STATEMENTS**

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Position

June 30, 2021

ASSETS

Current assets:	
Cash	\$ 110,244
Noncurrent assets:	
Capital assets, net	<u>2,068</u>
TOTAL ASSETS	<u>112,312</u>

LIABILITIES

Accounts payable	<u>263</u>
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NET POSITION

Net investment in capital assets	2,068
Restricted:	
Witness Fees	25,547
Unrestricted	<u>84,434</u>
TOTAL NET POSITION	<u>\$ 112,049</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities  
Year Ended June 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Net Revenue (Expense) And Changes in Net Position</u>
Governmental activities:			
General government	<u>\$ (22,384)</u>	<u>\$ 16,146</u>	\$ (6,238)
	Miscellaneous		<u>881</u>
	Change in net position		(5,357)
	Net position - beginning		<u>117,406</u>
	Net position - ending		<u>\$ 112,049</u>



**FUND FINANCIAL STATEMENTS (FFS)**

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet  
 Governmental Funds  
 June 30, 2021

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
ASSETS			
Cash	<u>\$ 84,697</u>	<u>\$ 25,547</u>	<u>\$ 110,244</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>263</u>	<u>-</u>	<u>263</u>
Fund balances:			
Restricted	-	25,547	25,547
Unassigned	<u>84,434</u>	<u>-</u>	<u>84,434</u>
Total fund balances	<u>84,434</u>	<u>25,547</u>	<u>109,981</u>
Total liabilities and fund balances	<u>\$ 84,697</u>	<u>\$ 25,547</u>	<u>\$ 110,244</u>

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
June 30, 2021

Total fund balance for governmental funds	\$ 109,981
Capital assets, net	<u>    2,068</u>
Total net position of governmental activities	<u>\$ 112,049</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended June 30, 2021

	General Fund	Witness Fee Special Revenue Fund	Total
	<u>        </u>	<u>        </u>	<u>        </u>
Revenues:			
Court costs - city fines	\$ 15,250	\$ 650	\$ 15,900
Court costs - state fines	240	6	246
Miscellaneous	<u>881</u>	<u>-</u>	<u>881</u>
Total revenues	16,371	656	17,027
Expenditures:			
General government	<u>20,496</u>	<u>850</u>	<u>21,346</u>
Deficiency of revenues over expenditures	(4,125)	(194)	(4,319)
Fund balances, beginning	<u>88,559</u>	<u>25,741</u>	<u>114,300</u>
Fund balances, ending	<u>\$ 84,434</u>	<u>\$ 25,547</u>	<u>\$ 109,981</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, 2021

Change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (4,319)
Capital assets:	
Depreciation expense	<u>(1,038)</u>
Change in net position per Statement of Activities	<u>\$ (5,357)</u>

CITY COURT OF KAPLAN, LOUISIANA  
Fiduciary Funds - Agency Funds  
June 30, 2021

ASSETS

Cash and cash equivalents	<u>\$ 56,196</u>
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LIABILITIES

Due to agencies and others	<u>\$ 56,196</u>
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**OTHER 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, 2021

	<u>Civil Fund</u>	<u>State Fines Fund</u>	<u>City Fines Fund</u>	<u>Bond Fund</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	<u>\$ 32,487</u>	<u>\$ -</u>	<u>\$ 1,537</u>	<u>\$ 22,172</u>	<u>\$ 56,196</u>
LIABILITIES					
Due to agencies and others	<u>\$ 32,487</u>	<u>\$ -</u>	<u>\$ 1,537</u>	<u>\$ 22,172</u>	<u>\$ 56,196</u>

CITY COURT OF KAPLAN, LOUISIANA  
Agency Funds

Combining Schedule of Collections, Distributions, and Unsettled Balances  
For the Year Ended June 30, 2021

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total
Balances, July 1, 2020	<u>\$ 29,292</u>	<u>\$ -</u>	<u>\$ 8,983</u>	<u>\$ 22,298</u>	<u>\$ 60,573</u>
Additions:					
Deposits in civil suits	26,212	-	-	-	26,212
Fines	-	1,183	85,342	24,749	111,274
Bonds	-	-	-	250	250
Total collections	<u>26,212</u>	<u>1,183</u>	<u>85,342</u>	<u>24,999</u>	<u>137,736</u>
Reductions:					
Refund of deposits	899	-	-	6,738	7,637
Fees transferred to General Fund	-	249	16,330	-	16,579
Fines transferred to other funds	-	-	-	18,387	18,387
District Attorney	-	60	320	-	380
City Marshal	2,370	90	10,800	-	13,260
Sheriff	1,113	-	-	-	1,113
Other fees	367	7	1,258	-	1,632
Indigent defender board	-	135	16,200	-	16,335
Crime lab	-	70	12,320	-	12,390
LA commission on law enforcement	-	6	910	-	916
Witness fees	-	6	650	-	656
Judges support compensation fee	13,943	-	-	-	13,943
Clerk of Court	4,325	-	-	-	4,325
City of Kaplan	-	-	34,000	-	34,000
Vermilion Parish Police Jury	-	560	-	-	560
Total distributions	<u>23,017</u>	<u>1,183</u>	<u>92,788</u>	<u>25,125</u>	<u>142,113</u>
Unsettled balances, June 30, 2021	<u>\$ 32,487</u>	<u>\$ -</u>	<u>\$ 1,537</u>	<u>\$ 22,172</u>	<u>\$ 56,196</u>

CITY COURT OF KAPLAN, LOUISIANA

Schedule of Compensation  
Year Ended June 30, 2021

Salary	\$ 12,776
Dues	725
Conference Travel	1,484
Lodging	238
Registration fees	<u>2,425</u>
Total	<u>\$ 17,648</u>

CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Receiving Entity  
Year Ended June 30, 2021

CITY COURT OF KAPLAN
Wednesday, June 30, 2021

First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
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**Receipts From:**

<i>Department of Motor Vehicles- Criminal Court Cost/Fees</i>	\$125.00	\$287.50
<i>Vermilion Parish Sheriff's Office-Criminal Court Cost/Fees</i>	192.00	118.00
<i>Other</i>	65.00	93.00
<i>Criminal Court Cost/Fees</i>	5,685.00	6,105.00
<i>Criminal Fines-contempt</i>	2,125.00	2,900.00
<i>Kaplan Police Department-bond fees</i>	3,600.00	5,753.00

**Subtotal Receipts**

\$11,792.00	\$15,256.50
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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, 2021

	Wednesday, June 30, 2021	
	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 06/30/2021
<b>Beginning Balance of Amounts Collected</b>	<b>\$69,448.57</b>	<b>\$51,066.05</b>
<b>Add: Collections</b>		
Civil Fees	12,086.65	14,125.32
Bond Fees	3,600.00	5,753.00
Criminal Court Costs/Fees	19,892.50	30,108.50
Criminal Fines - Contempt	2,350.00	3,150.00
Criminal Fines - Other	14,105.00	16,918.00
Restitution	248.65	145.00
<b>Subtotal Collections</b>	<b>52,282.80</b>	<b>70,199.82</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b>		
<i>City of Kaplan- Criminal Fines</i>	17,355.00	16,645.50
<i>Vermilion Parish Police Jury-Criminal Fines</i>	560.00	-
<i>Kaplan City Marshal</i>	5,160.00	5,730.00
<i>15th Judicial District Attorney</i>	220.00	160.00
<i>15th Judicial Indigent Defender- Criminal Court Cost</i>	7,740.00	8,595.00
<i>Acadiana Crime Lab-Criminal Court Cost</i>	5,830.00	6,560.00
<i>Kaplan City Court Witness Fees-Criminal Court Cost</i>	344.00	382.00
<i>La. Dept. of Health &amp; Hospitals-Criminal Court Cost</i>	245.00	275.00
<i>La. Supreme Court-Criminal Court Cost</i>	602.00	668.50
<i>La. Commission on Law Enforcement-Criminal Court Cost</i>	696.50	669.50
<i>Vermilion Crime Stoppers</i>	-	112.00
<i>Kaplan City Marshal-Civil Fees</i>	1,050.00	1,320.00
<i>Vermilion Parish Clerk of Court-Civil Costs</i>	2,330.00	2,310.00
<i>La. Supreme Court-Civil Costs</i>	14.50	19.00
<i>La. State Treasurer-Civil Costs</i>	754.00	991.50
<i>Vermilion Parish Sheriff's Office-Civil Fees</i>	195.00	492.00
<i>Acadia Parish Sheriff's Office-Civil Fees</i>	59.00	5.80
<i>East Baton Rouge Parish Sheriff's Office-Civil Fees</i>	66.24	39.36
<i>Lafayette Parish Sheriff's Office-Civil Fees</i>	40.56	36.15
<i>St Landry Parish Sheriff's Office-Civil Fees</i>	-	11.40
<i>Terreboone Parish Sheriff's Office-Civil Fees</i>	38.16	-
<i>U.S. Post Office-Civil costs</i>	289.20	44.30
<b>Less: Amounts Retained by Collecting Agency</b>		
Criminal Court Cost	5,685.00	6,105.00
Criminal Fees-Contempt	2,125.00	2,900.00
<b>Less: Disbursements to Individuals/3rd Party Collection     or Processing Agencies</b>		
Civil Fee Refunds	414.58	262.40
Bond Fee Refunds	3,300.00	4,665.00
Restitution Payments to Individuals	248.65	145.00
F. Stanton Hardee, III-Civil Court Costs	5,145.70	7,051.90
<b>Subtotal Disbursements/Retainage</b>	<b>60,508.09</b>	<b>66,196.31</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained</b>	<b>\$ 61,223.28</b>	<b>\$ 55,069.56</b>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	<b>(1,048.00)</b>	<b>(466.00)</b>