

CITY COURT OF KAPLAN

Financial Report

Year Ended June 30, 2018

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Victor R. Slaven, CPA*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Brad E. Kolder, CPA, JD*
Stephen J. Anderson, CPA*
Christine C. Doucet, CPA
Wanda F. Arcement, CPA, CVA
Bryan K. Joubert, CPA
Matthew E. Margaglio, CPA
Casey L. Ardoin, CPA, CFE

183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
Alexandria, LA 71301 New Iberia, LA 70560
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1234 David Dr. Ste. 203
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

* A Professional Accounting Corporation

WWW.KCSRPCAS.COM

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 funds of the City Court of Kaplan, Louisiana (City Court), as of and for the year ended June 30, 2018, 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 these financial statements.

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's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the 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 an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our compilation of the basic financial statements are not affected by this missing information.

The other supplementary information on pages 16 through 18 is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. This information was subject to our compilation engagement; however, we have not audited or reviewed the supplementary information and, accordingly, 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 of Kaplan, Louisiana.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
October 1, 2018

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Position

June 30, 2018

ASSETS

Current assets:	
Cash	\$ 74,294
Noncurrent assets:	
Capital assets, net	<u>4,704</u>
TOTAL ASSETS	<u>78,998</u>

LIABILITIES

Accounts payable	<u>243</u>
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NET POSITION

Net investment in capital assets	4,704
Restricted:	
Witness Fees	22,389
Unrestricted	<u>51,662</u>
TOTAL NET POSITION	<u>\$ 78,755</u>

See Accountant's Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities
Year Ended June 30, 2018

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> Charges for Services	<u>Net Revenue (Expense) And Changes in Net Position</u>
Governmental activities:			
General government	<u>\$ (16,874)</u>	<u>\$ 29,807</u>	\$ 12,933
			<u>1,408</u>
			14,341
			<u>64,414</u>
			<u>\$ 78,755</u>

See Accountant's Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Witness Fee Special Revenue Fund

To account for the proceeds of revenue from fines that are legally restricted to expenditures for the specific purpose of witness payments.

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet
Governmental Funds
June 30, 2018

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
ASSETS			
Cash	<u>\$ 51,905</u>	<u>\$ 22,389</u>	<u>\$ 74,294</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>243</u>	<u>-</u>	<u>243</u>
Fund balances:			
Restricted	-	22,389	22,389
Unassigned	<u>51,662</u>	<u>-</u>	<u>51,662</u>
Total fund balances	<u>51,662</u>	<u>22,389</u>	<u>74,051</u>
Total liabilities and fund balances	<u>\$ 51,905</u>	<u>\$ 22,389</u>	<u>\$ 74,294</u>

See Accountant's Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2018

Total fund balance for governmental funds	\$ 74,051
Capital assets, net	<u>4,704</u>
Total net position of governmental activities	<u>\$ 78,755</u>

See Accountant's Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2018

	General Fund	Witness Fee Special Revenue Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Court costs - city fines	\$ 27,106	\$ 2,120	\$ 29,226
Court costs - state fines	565	16	581
Miscellaneous	<u>1,408</u>	<u>-</u>	<u>1,408</u>
Total revenues	29,079	2,136	31,215
Expenditures:			
General government	13,610	600	14,210
Capital outlay	<u>2,786</u>	<u>-</u>	<u>2,786</u>
Total expenditures	<u>16,396</u>	<u>600</u>	<u>16,996</u>
Excess of revenues over expenditures	12,683	1,536	14,219
Fund balances, beginning	<u>38,979</u>	<u>20,853</u>	<u>59,832</u>
Fund balances, ending	<u>\$ 51,662</u>	<u>\$ 22,389</u>	<u>\$ 74,051</u>

See Accountant's Compilation Report.

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, 2018

Net change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 14,219
Capital assets:		
Capital outlay	\$2,786	
Depreciation expense	<u>(2,664)</u>	<u>122</u>
Change in net position per Statement of Activities		<u>\$ 14,341</u>

See Accountant's Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Statement of Fiduciary Net Position

Fiduciary Funds - Agency Funds

June 30, 2018

ASSETS

Cash and cash equivalents	<u>\$ 73,297</u>
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LIABILITIES

Due to agencies and others	<u>\$ 73,297</u>
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See Accountant's Compilation Report.

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, 2018

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total
ASSETS					
Cash and cash equivalents	<u>\$ 49,127</u>	<u>\$ -</u>	<u>\$ 5,725</u>	<u>\$ 18,445</u>	<u>\$ 73,297</u>
LIABILITIES					
Due to agencies and others	<u>\$ 49,127</u>	<u>\$ -</u>	<u>\$ 5,725</u>	<u>\$ 18,445</u>	<u>\$ 73,297</u>

See Accountant's Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA
Agency Funds

Combining Schedule of Collections, Distributions, and Unsettled Balances
For the Year Ended June 30, 2018

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total
Balances, July 1, 2017	<u>\$ 35,988</u>	<u>\$ 394</u>	<u>\$ 16,649</u>	<u>\$ 23,280</u>	<u>\$ 76,311</u>
Additions:					
Deposits in civil suits	25,471	-	-	-	25,471
Fines	-	2,670	172,957	11,829	187,456
Bonds	-	-	-	178	178
Total collections	<u>25,471</u>	<u>2,670</u>	<u>172,957</u>	<u>12,007</u>	<u>213,105</u>
Reductions:					
Refund of deposits	2,522	-	-	6,977	9,499
Fees transferred to General Fund	-	595	29,644	-	30,239
Fines transferred to other funds	-	-	-	9,865	9,865
District Attorney	-	200	340	-	540
City Marshal	1,403	300	25,380	-	27,083
Sheriff	477	-	-	-	477
Other fees	368	35	2,912	-	3,315
Indigent defender board	-	450	37,935	-	38,385
Crime lab	-	360	28,310	-	28,670
LA commission on law enforcement	-	27	1,805	-	1,832
Witness fees	-	16	2,120	-	2,136
Judges support compensation fee	2,448	-	-	-	2,448
Clerk of Court	5,114	10	846	-	5,970
City of Kaplan	-	-	54,589	-	54,589
Vermilion Parish Police Jury	-	1,071	-	-	1,071
Total distributions	<u>12,332</u>	<u>3,064</u>	<u>183,881</u>	<u>16,842</u>	<u>216,119</u>
Unsettled balances, June 30, 2018	<u>\$ 49,127</u>	<u>\$ -</u>	<u>\$ 5,725</u>	<u>\$ 18,445</u>	<u>\$ 73,297</u>

See Accountant's Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Head
Year Ended June 30, 2018

The Honorable Judge Stanton Hardee

Supplemental pay	\$ 2,573
Dues	550
Registration fees	<u>750</u>
Total	<u>\$ 3,873</u>

See Accountant's Compilation Report