

CITY COURT OF KAPLAN

Financial Report

Year Ended June 30, 2024

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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 funds of the City Court of Kaplan, Louisiana (City Court), as of and for the year ended June 30, 2024, 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.

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, 2024. 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 for placing the basic financial statements in an appropriate operational, economic, or historical context.

The accompanying agency fund combining balance sheet, combining schedule of collections, distributions, and unsettled balances, and schedule of compensation, benefits, and other payments to agency fund 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 accompanying justice system funding schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the City Court.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
September 25, 2024

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Position
June 30, 2024

ASSETS

Current assets:	
Cash	\$ 104,997
Noncurrent assets:	
Capital assets, net	<u>68</u>
TOTAL ASSETS	<u>105,065</u>

LIABILITIES

Accounts payable	<u>265</u>
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NET POSITION

Net investment in capital assets	68
Restricted:	
Witness fees	27,511
Unrestricted	<u>77,221</u>
TOTAL NET POSITION	<u>\$ 104,800</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities
Year Ended June 30, 2024

<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>\$ (21,466)</u>	<u>\$ 20,050</u>	\$ (1,416)
	Miscellaneous		<u>1,081</u>
	Change in net position		(335)
	Net position - beginning		<u>105,135</u>
	Net position - ending		<u>\$ 104,800</u>

FUND FINANCIAL STATEMENTS (FFS)

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet
Governmental Funds
June 30, 2024

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
ASSETS			
Cash	<u>\$ 77,486</u>	<u>\$ 27,511</u>	<u>\$ 104,997</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>265</u>	<u>-</u>	<u>265</u>
Fund balances:			
Restricted	-	27,511	27,511
Unassigned	<u>77,221</u>	<u>-</u>	<u>77,221</u>
Total fund balances	<u>77,221</u>	<u>27,511</u>	<u>104,732</u>
Total liabilities and fund balances	<u>\$ 77,486</u>	<u>\$ 27,511</u>	<u>\$ 104,997</u>

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2024

Total fund balance for governmental funds	\$ 104,732
Capital assets, net	<u> 68</u>
Total net position of governmental activities	<u>\$ 104,800</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2024

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
Revenues:			
Court costs - city fines	\$ 18,350	\$ 822	\$ 19,172
Court costs - state fines	870	8	878
Miscellaneous	<u>1,081</u>	<u>-</u>	<u>1,081</u>
Total revenues	20,301	830	21,131
Expenditures:			
General government	<u>20,785</u>	<u>200</u>	<u>20,985</u>
Excess of revenues over expenditures	(484)	630	146
Fund balances, beginning	<u>77,705</u>	<u>26,881</u>	<u>104,586</u>
Fund balances, ending	<u>\$ 77,221</u>	<u>\$ 27,511</u>	<u>\$ 104,732</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, 2024

Change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 146
Capital assets:	
Depreciation expense	<u>(481)</u>
Change in net position per Statement of Activities	<u>\$ (335)</u>

CITY COURT OF KAPLAN, LOUISIANA
Fiduciary Funds - Agency Funds
June 30, 2024

ASSETS

Cash and cash equivalents	<u>\$ 48,517</u>
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LIABILITIES

Due to agencies and others	<u>\$ 48,517</u>
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OTHER SUPPLEMENTAL 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, 2024

	<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>\$ 28,097</u>	<u>\$ -</u>	<u>\$ 4,380</u>	<u>\$ 16,040</u>	<u>\$ 48,517</u>
LIABILITIES					
Due to agencies and others	<u>\$ 28,097</u>	<u>\$ -</u>	<u>\$ 4,380</u>	<u>\$ 16,040</u>	<u>\$ 48,517</u>

CITY COURT OF KAPLAN, LOUISIANA
Agency Funds

Combining Schedule of Collections, Distributions, and Unsettled Balances
For the Year Ended June 30, 2024

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total
Balances, July 1, 2023	\$ 25,818	\$ -	\$ 7,764	\$ 16,238	\$ 49,820
Additions:					
Deposits in civil suits	26,649	-	-	-	26,649
Fines	-	1,683	87,262	18,824	107,769
Bonds	-	-	-	39	39
Total collections	<u>26,649</u>	<u>1,683</u>	<u>87,262</u>	<u>18,863</u>	<u>134,457</u>
Reductions:					
Refund of deposits	2,852	-	-	4,805	7,657
Fees transferred to General Fund	-	832	19,496	-	20,328
Fines transferred to other funds	-	-	-	14,256	14,256
District Attorney	-	80	280	-	360
City Marshal	2,520	120	11,460	-	14,100
Sheriff	973	-	-	-	973
Other fees	368	15	2,094	-	2,477
Indigent defender board	-	180	17,146	-	17,326
Crime lab	-	160	12,740	-	12,900
LA commission on law enforcement	-	8	831	-	839
Witness fees	-	8	822	-	830
Judges support compensation fee	13,512	-	-	-	13,512
Clerk of Court	4,145	-	-	-	4,145
City of Kaplan	-	-	25,777	-	25,777
Vermilion Parish Police Jury	-	280	-	-	280
Total distributions	<u>24,370</u>	<u>1,683</u>	<u>90,646</u>	<u>19,061</u>	<u>135,760</u>
Unsettled balances, June 30, 2024	<u>\$ 28,097</u>	<u>\$ -</u>	<u>\$ 4,380</u>	<u>\$ 16,040</u>	<u>\$ 48,517</u>

CITY COURT OF KAPLAN, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Fund
Year Ended June 30, 2024

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

<u>Purpose</u>	
Salary	\$ 11,573
Dues	1,185
Conference travel	<u>2,867</u>
Total	<u>\$ 15,625</u>

CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2024

CITY COURT OF KAPLAN
6/30/2024

First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 06/30/2024
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Receipts From:

<i>Department of Motor Vehicles- Criminal Court Cost/Fees</i>	\$138	\$225
<i>Vermilion Parish Sheriff's Office-Criminal Court Cost/Fees</i>	132	66
<i>Other</i>	24	274
<i>Stamps Civil Fees</i>	100	122

Subtotal Receipts	\$394	\$687
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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 - Receiving Entity, Bond Fund
Year Ended June 30, 2024

	6/30/2024	
	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 06/30/2024
Receipts From:		
<i>Kaplan Police Department, Bond Fees</i>	2,650	3,350
Subtotal Receipts	2,650	3,350

CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Collecting/Disbursing Entity
Year Ended June 30, 2024

	Sunday, June 30, 2024	
	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 06/30/2024
Beginning Balance of Amounts Collected	\$56,579	\$51,745
Add: Collections		
Civil Fees	11,258.00	13,641.00
Bond Fees	2,650.00	3,350.00
Criminal Court Costs/Fees	34,340.00	22,495.00
Criminal Fines - Contempt	3,800.00	2,950.00
Criminal Fines - Other	14,720.00	10,641.00
Restitution	123.00	44.00
Subtotal Collections	66,891.00	53,121.00
Less: Disbursements To Governments & Nonprofits:		
<i>City of Kaplan, Criminal Fines - Other</i>	17,001.00	8,775.00
<i>Vermilion Parish Police Jury, Criminal Fines - Other</i>	245.00	80.00
<i>Kaplan City Marshal, Criminal Fines - Other</i>	7,950.00	3,660.00
<i>15th Judicial District Attorney, Criminal Fines - Other</i>	260.00	120.00
<i>15th Judicial Indigent Defender, Criminal Court Costs/Fees</i>	11,880.00	5,490.00
<i>Acadiana Crime Lab - Criminal Court Costs/Fees</i>	8,960.00	4,220.00
<i>Kaplan City Court Witness Fees, Criminal Court Costs/Fees</i>	580.00	294.00
<i>La. Dept. of Health & Hospitals, Criminal Court Costs/Fees</i>	725.00	180.00
<i>La. Supreme Court, Criminal Court Costs/Fees</i>	133.00	61.00
<i>La. Commission on Law Enforcement, Criminal Court Costs/Fees</i>	783.00	309.00
<i>Vermilion Crime Stoppers, Criminal Court Costs/Fees</i>	530.00	240.00
<i>CMIS, Criminal Court Costs/Fees</i>	795.00	366.00
<i>Kaplan City Court Operating Fund, Other</i>	30.00	122.00
<i>Kaplan City Marshal, Civil Fees</i>	1,050.00	1,470.00
<i>Vermilion Parish Clerk of Court, Civil Fees</i>	2,020.00	2,125.00
<i>La. Supreme Court, Civil Fees</i>	13.00	20.00
<i>La. State Treasurer-Civil Fees</i>	759.00	1,180.00
<i>Vermilion Parish Sheriff's Office, Civil Fees</i>	311.00	108.00
<i>Acadia Parish Sheriff's Office, Civil Fees</i>	102.00	71.00
<i>East Baton Rouge Parish Sheriff's Office, Civil Fees</i>	79.00	74.00
<i>Lafayette Parish Sheriff's Office, Civil Fees</i>	83.00	-
<i>City of Kaplan-Judges Fees, Civil Fees</i>	5,168.00	6,405.00
<i>U.S. Post Office, Civil Fees</i>	46.00	67.00
Less: Amounts Retained by Collecting Agency		
Criminal Court Cost	6,780.00	5,690.00
Criminal Fees-Contempt	3,800.00	2,950.00
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	503.00	1,161.00
Bond Fee Refunds	1,016.00	3,375.00
Restitution Payments to Individuals	123.00	44.00
Other Disbursements to Individuals	-	1,188.00
Payments to Plaintiff of Small Claims Suit	-	-
Subtotal Disbursements/Retainage	71,725	49,845
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$51,745	\$55,021
Ending Balance of "Partial Payments" Collected but not Disbursed	2,488	(4,297.00)