

CITY COURT OF KAPLAN

Financial Report

Year Ended June 30, 2023

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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
Casey L. Ardoin, CPA, CFE*
Wanda F. Arcement, CPA
Bryan K. Joubert, CPA
Nicholas Fowlkes, CPA
Deidre L. Stock, CPA

P.O. Box 1055
Abbeville, LA 70511

Phone (337) 893-7944
Fax (337) 893-7946

183 S. Beadle Rd.
Lafayette, LA 70508
Phone (337) 232-4141

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. 1201 David Dr.
Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 11929 Bricksome Ave.
Ville Platte, LA 70586 Baton Rouge, LA 70816
Phone (337) 363-2792 Phone (225) 293-8300

C. Burton Kolder, CPA*
Of Counsel

WWW.KCSRCPAS.COM

Victor R. Slaven, CPA* - retired 2020
Christine C. Doucet, CPA – retired 2022

* A Professional Accounting Corporation

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, 2023, 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 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, 2023. 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 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
October 12, 2023

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Position
June 30, 2023

ASSETS

Current assets:	
Cash	\$ 104,852
Noncurrent assets:	
Capital assets, net	<u>549</u>
TOTAL ASSETS	<u>105,401</u>

LIABILITIES

Accounts payable	<u>266</u>
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NET POSITION

Net investment in capital assets	549
Restricted:	
Witness fees	26,881
Unrestricted	<u>77,705</u>
TOTAL NET POSITION	<u>\$ 105,135</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities
Year Ended June 30, 2023

<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>\$ (28,709)</u>	<u>\$ 19,598</u>	\$ (9,111)
	Miscellaneous		<u>1,021</u>
	Change in net position		(8,090)
	Net position - beginning		<u>113,225</u>
	Net position - ending		<u>\$ 105,135</u>

FUND FINANCLAL STATEMENTS (FFS)

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet
Governmental Funds
June 30, 2023

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
ASSETS			
Cash	<u>\$ 77,971</u>	<u>\$ 26,881</u>	<u>\$ 104,852</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>266</u>	<u>-</u>	<u>266</u>
Fund balances:			
Restricted	-	26,881	26,881
Unassigned	<u>77,705</u>	<u>-</u>	<u>77,705</u>
Total fund balances	<u>77,705</u>	<u>26,881</u>	<u>104,586</u>
Total liabilities and fund balances	<u>\$ 77,971</u>	<u>\$ 26,881</u>	<u>\$ 104,852</u>

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2023

Total fund balance for governmental funds	\$104,586
Capital assets, net	<u>549</u>
Total net position of governmental activities	<u>\$105,135</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Year Ended June 30, 2023

	<u>General Fund</u>	<u>Witness Fee Special Revenue Fund</u>	<u>Total</u>
Revenues:			
Court costs - city fines	\$ 18,165	\$ 924	\$ 19,089
Court costs - state fines	485	24	509
Miscellaneous	<u>1,021</u>	<u>-</u>	<u>1,021</u>
Total revenues	19,671	948	20,619
Expenditures:			
General government	<u>28,128</u>	<u>100</u>	<u>28,228</u>
Excess of revenues over expenditures	(8,457)	848	(7,609)
Fund balances, beginning	<u>86,162</u>	<u>26,033</u>	<u>112,195</u>
Fund balances, ending	<u>\$ 77,705</u>	<u>\$ 26,881</u>	<u>\$ 104,586</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, 2023

Change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (7,609)
Capital assets. Depreciation expense	<u>(481)</u>
Change in net position per Statement of Activities	<u>\$ (8,090)</u>

CITY COURT OF KAPLAN, LOUISIANA
Fiduciary Funds - Agency Funds
June 30, 2023

ASSETS

Cash and cash equivalents	<u>\$ 49,820</u>
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LIABILITIES

Due to agencies and others	<u>\$ 49,820</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, 2023

	<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>\$ 25,818</u>	<u>\$ -</u>	<u>\$ 7,764</u>	<u>\$ 16,238</u>	<u>\$ 49,820</u>
LIABILITIES					
Due to agencies and others	<u>\$ 25,818</u>	<u>\$ -</u>	<u>\$ 7,764</u>	<u>\$ 16,238</u>	<u>\$ 49,820</u>

CITY COURT OF KAPLAN, LOUISIANA
Agency Funds

Combining Schedule of Collections, Distributions, and Unsettled Balances
For the Year Ended June 30, 2023

	<u>Civil Fund</u>	<u>State Fines Fund</u>	<u>City Fines Fund</u>	<u>Bond Fund</u>	<u>Total</u>
Balances, July 1, 2022	\$ 25,217	\$ -	\$ 3,047	\$ 19,506	\$ 47,770
Additions:					
Deposits in civil suits	19,810	-	-	-	19,810
Fines	-	3,151	95,236	20,056	118,443
Bonds	-	-	-	459	459
Total collections	<u>19,810</u>	<u>3,151</u>	<u>95,236</u>	<u>20,515</u>	<u>138,712</u>
Reductions:					
Refund of deposits	2,819	-	-	4,154	6,973
Fees transferred to General Fund	-	521	19,254	-	19,775
Fines transferred to other funds	-	-	-	19,629	19,629
District Attorney	-	240	200	-	440
City Marshal	1,950	360	10,890	-	13,200
Sheriff	738	-	-	-	738
Other fees	226	70	1,528	-	1,824
Indigent defender board	-	540	16,335	-	16,875
Crime lab	-	390	11,940	-	12,330
LA commission on law enforcement	-	24	778	-	802
Witness fees	-	24	924	-	948
Judges support compensation fee	10,516	-	-	-	10,516
Clerk of Court	2,960	-	-	-	2,960
City of Kaplan	-	-	28,670	-	28,670
Vermilion Parish Police Jury	-	982	-	-	982
Total distributions	<u>19,209</u>	<u>3,151</u>	<u>90,519</u>	<u>23,783</u>	<u>136,662</u>
Unsettled balances, June 30, 2023	<u>\$ 25,818</u>	<u>\$ -</u>	<u>\$ 7,764</u>	<u>\$ 16,238</u>	<u>\$ 49,820</u>

CITY COURT OF KAPLAN, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Agency Fund
Year Ended June 30, 2023

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

<u>Purpose</u>	
Salary	\$ 9,043
Dues	700
Conference travel	<u>9,789</u>
Total	<u>\$ 19,532</u>

CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2023

CITY COURT OF KAPLAN
Friday, June 30, 2023

First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
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Receipts From:

<i>Department of Motor Vehicles- Criminal Court Cost/Fees</i>	\$25	\$163
<i>Vermilion Parish Sheriff's Office-Criminal Court Cost/Fees</i>	62	98
<i>Other</i>	536	137
<i>Kaplan Police Department-Bond Fees</i>	3,550	3,450

Subtotal Receipts	\$4,173	\$3,847
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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, 2023

	Friday, June 30, 2023	
	First Six Month Period Ended 12/31/2022	Second Six Month Period Ended 06/30/2023
Beginning Balance of Amounts Collected	\$47,641	\$48,285
Add: Collections		
Civil Fees	11,645	8,166
Bond Fees	3,550	3,450
Criminal Court Costs/Fees	17,463	43,129
Criminal Fines - Contempt	2,775	3,850
Criminal Fines - Other	8,640	22,531
Restitution	459	132
Subtotal Collections	44,531	81,257
Less: Disbursements To Governments & Nonprofits:		
<i>City of Kaplan, Criminal Fines - Other</i>	8,405	20,266
<i>Vermilion Parish Police Jury, Criminal Fines - Other</i>	987	0
<i>Kaplan City Marshal, Criminal Fines - Other</i>	3,600	7,620
<i>15th Judicial District Attorney, Criminal Fines - Other</i>	280	140
<i>15th Judicial Indigent Defender, Criminal Court Costs/Fees</i>	5,400	11,430
<i>Acadiana Crime Lab, Criminal Court Costs/Fees</i>	4,110	8,190
<i>Kaplan City Court Witness Fees, Criminal Court Costs/Fees</i>	340	558
<i>La. Dept. of Health & Hospitals, Criminal Court Costs/Fees</i>	210	245
<i>La. Supreme Court, Criminal Court Costs/Fees</i>	60	127
<i>La. Commission on Law Enforcement, Criminal Court Costs/Fees</i>	255	746
<i>Vermilion Crime Stoppers, Criminal Court Costs/Fees</i>	240	508
<i>CMIS, Criminal Court Costs/Fees</i>	360	762
<i>Kaplan City Court Operating Fund, Other</i>	88	68
<i>Kaplan City Marshal, Civil Fees</i>	1,140	810
<i>Vermilion Parish Clerk of Court, Civil Fees</i>	1,600	1,360
<i>La. Secretary of State, Civil Fees</i>	0	50
<i>La. Supreme Court, Civil Fees</i>	16	10
<i>La. State Treasurer, Civil Fees</i>	873	550
<i>St. Mary Parish Sheriff's Office, Civil Fees</i>	191	223
<i>Acadiana Parish Sheriff's Office, Civil Fees</i>	73	61
<i>East Baton Rouge Parish Sheriff's Office, Civil Fees</i>	0	107
<i>Rapides Parish Sheriff's Office, Civil Fees</i>	0	13
<i>Lafayette Parish Sheriff's Office, Civil Fees</i>	69	30
<i>St. Mary Parish Sheriff's Office, Civil Fees</i>	12	0
<i>U.S. Post Office, Civil Fees</i>	18	25
Less: Amounts Retained by Collecting Agency		
Criminal Court Cost	3,420	8,605
Criminal Fees-Contempt	2,775	3,850
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,398	1,380
Bond Fee Refunds	2,140	1,424
Restitution Payments to Individuals	459	132
F. Stanton Hardee, III, Civil Court Costs	5,368	3,674
Payments to Plaintiff of Small Claims Suit	0	0
Subtotal Disbursements/Retainage	43,887	72,963
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$48,285	\$56,579
Ending Balance of "Partial Payments" Collected but not Disbursed	(1,615)	(5,089)