

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

Annual Financial Statements

As of and for the Year Ended
June 30, 2021

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

Annual Financial Statements

As of and for the Year Ended June 30, 2021

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VILLAGE OF KILBOURNE
Kilbourne, Louisiana
Annual Financial Statements
As of and for the Year Ended June 30, 2021

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M. Carleen Dumas
CERTIFIED PUBLIC ACCOUNTANT

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Accountant's Compilation Report

MAYOR AND BOARD OF ALDERMEN
VILLAGE OF KILBOURNE
Kilbourne, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, and major funds of the Village of Kilbourne (the "Village"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I 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 American Institute of Certified Public Accountants. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and Board of Aldermen and the Justice System Funding Schedule - Collecting/Disbursing Entity are presented for purpose 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 my compilation engagement, but I have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 22 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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. This information is the representation of management. I have not performed, an audit or review on the required supplementary information, and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

MAYOR AND BOARD OF ALDERMEN
VILLAGE OF KILBOURNE
Kilbourne, Louisiana

Management has the omitted Management's Discussion and Analysis 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

I am not independent with respect to the Village of Kilbourne for the year ended June 30, 2021.



Calhoun, Louisiana
December 9, 2021

BASIC FINANCIAL STATEMENTS

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

STATEMENT OF NET POSITION
June 30, 2021

	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	\$67,797	\$18,566	\$86,363
Receivables	5,338	4,218	9,556
Capital assets (net)	<u>26,720</u>	<u>152,108</u>	<u>178,828</u>
TOTAL ASSETS	<u>99,855</u>	<u>174,892</u>	<u>274,747</u>
LIABILITIES			
Accounts payable	1,342	6,910	8,252
Payroll liabilities payable	<u>1,608</u>	<u> </u>	<u>1,608</u>
TOTAL LIABILITIES	<u>2,950</u>	<u>6,910</u>	<u>9,860</u>
NET POSITION			
Net investment in capital assets	26,720	152,108	178,828
Unrestricted	<u>70,185</u>	<u>15,874</u>	<u>86,059</u>
TOTAL NET POSITION	<u><u>\$96,905</u></u>	<u><u>\$167,982</u></u>	<u><u>\$264,887</u></u>

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Expenses	Program Services - Charges for Services	Net (Expense) Revenue andChanges in Net Position.....		Total
			Governmental Activities	Business-Type Activities	
GOVERNMENTAL ACTIVITIES:					
General government	\$48,601	\$4,390	(\$44,211)		(\$44,211)
Public safety - police	24,090	104,593	80,503		80,503
Total governmental activities	<u>72,691</u>	<u>108,983</u>	<u>36,292</u>	<u>NONE</u>	<u>36,292</u>
BUSINESS-TYPE ACTIVITIES:					
Sewer service	45,416	39,658		(\$5,758)	(5,758)
Total government	<u>\$118,107</u>	<u>\$148,641</u>	<u>36,292</u>	<u>(5,758)</u>	<u>30,534</u>
GENERAL REVENUE AND TRANSFERS:					
Sales tax			1,925		1,925
Franchise taxes			1,167		1,167
Occupational licenses			10,872		10,872
Other general revenues			4,798		4,798
Transfers			(255)	255	
Total general revenue and transfers			<u>18,507</u>	<u>255</u>	<u>18,762</u>
CHANGE IN NET POSITION			54,799	(5,503)	49,296
NET POSITION - BEGINNING			42,106	173,485	215,591
NET POSITION - ENDING			<u>\$96,905</u>	<u>\$167,982</u>	<u>\$264,887</u>

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2021

	<u>General Fund</u>
ASSETS	
Cash	\$67,797
Receivables	<u>5,338</u>
TOTAL ASSETS	<u><u>\$73,135</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$1,342
Payroll liabilities payable	<u>1,608</u>
Total liabilities	2,950
Fund balance - unassigned	<u>70,185</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$73,135</u></u>
Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position:	
Total fund balance - Governmental Funds	\$70,185
Amount reported for net position of governmental activities in the Statement of Net Position (Statement A) is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund	<u>26,720</u>
Net position of governmental activities (Statement A)	<u><u>\$96,905</u></u>

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2021

	<u>General Fund</u>
REVENUE	
Sales tax	\$1,925
Franchise taxes	1,167
Licenses and permits	10,872
Fines	104,593
Rent	3,850
Mowing	540
Other revenue	4,798
Total revenue	<u>127,745</u>
EXPENDITURES	
General government:	
Personal services	5,768
Operating services	34,273
Other charges	3,637
Public safety:	
Personal services	17,663
Operating services	7,440
Capital outlay	1,780
Total expenditures	<u>70,561</u>
EXCESS OF REVENUE OVER EXPENDITURES	57,184
OTHER FINANCING USE - transfers to Sewer Fund	<u>(255)</u>
CHANGE IN FUND BALANCE	56,929
FUND BALANCE AT BEGINNING OF YEAR	<u>13,256</u>
FUND BALANCE AT END OF YEAR	<u><u>\$70,185</u></u>

(Continued)

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
 Kilbourne, Louisiana
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
 For the Year Ended June 30, 2021

	<u>Total</u>
Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities:	
Net change in fund balance - total governmental activities	\$56,929
Amount reported for governmental activities in the Statement of Activities (Statement B) are different because: Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	<u>(2,130)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$54,799</u></u>

(Concluded)

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

STATEMENT OF NET POSITION - BUSINESS-TYPE ACTIVITIES
June 30, 2021

	<u>Sewer Enterprise Fund</u>
ASSETS	
Current assets:	
Cash	\$18,566
Accounts receivable (net of allowance for doubtful accounts)	<u>4,218</u>
Total current assets	22,784
Noncurrent assets - capital assets (net of accumulated depreciation)	<u>152,108</u>
Total assets	<u>174,892</u>
LIABILITIES - accounts payable	<u>6,910</u>
NET POSITION	
Net investment in capital assets	152,108
Unrestricted	<u>15,874</u>
Total net position	<u><u>\$167,982</u></u>

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

STATEMENT OF REVENUE, EXPENSES, AND
CHANGES IN NET POSITION - BUSINESS-TYPE ACTIVITIES
For the Year Ended June 30, 2021

	<u>Sewer Enterprise Fund</u>
OPERATING REVENUE	
Sewer fees	<u>\$39,658</u>
OPERATING EXPENSES	
Utilities	3,006
Salaries	1,300
Payroll taxes	99
Repairs and maintenance	31,916
Office expense	184
Dues and fees	945
Testing fees	944
Depreciation	6,914
Miscellaneous	<u>108</u>
Total operating expenses	<u>45,416</u>
OPERATING INCOME (Loss)	(5,758)
NON-OPERATING EXPENSE - transfers from General Fund (net)	<u>255</u>
CHANGE IN NET POSITION	(5,503)
NET POSITION - BEGINNING	<u>173,485</u>
NET POSITION - ENDING	<u><u>\$167,982</u></u>

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

STATEMENT OF CASH FLOWS - BUSINESS-TYPE ACTIVITIES
For the Year Ended June 30, 2021

	<u>Sewer Enterprise Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$37,745
Payments to suppliers	(30,650)
Payments to employees	<u>(1,300)</u>
Net cash provided by operating activities	5,795
CASH FLOWS FROM NON - OPERATING ACTIVITIES - transfers from General Fund	<u>255</u>
INCREASE IN CASH	6,050
CASH AT BEGINNING OF YEAR	<u>12,516</u>
CASH AT END OF YEAR	<u><u>\$18,566</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities	
Operating Income (Loss)	(\$5,758)
Adjustments:	
Depreciation expense	6,914
Increase in accounts receivable	(1,913)
Increase in accounts payable	<u>6,552</u>
Net cash provided by operating activities	<u><u>\$5,795</u></u>

See accompanying notes and accountant's compilation report.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2021

INTRODUCTION

The Village of Kilbourne was incorporated under the provisions of the Lawrason Act. The Village is governed by the mayor-board of aldermen form of government. The Village provides public safety, public works, and general government services to its residents. The Village has an elected Chief of Police and one other part-time employee.

GASB Statement No. 14, *The Financial Reporting Entity*, and Statement No. 39, *Determining Whether Certain Organizations Are Component Units - an amendment of GASB Statement No. 14* establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Village of Kilbourne is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state and local governments. As used in GASB Statement Nos. 14 and 39, fiscally independent means that the municipality may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Village has no component units.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Village of Kilbourne. Governmental activities, which normally are supported by taxes and other general revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue includes 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenue are reported instead as general revenue.

VILLAGE OF KILBOURNE
Notes to the Financial Statements

Separate financial statements are provided for governmental funds and business-type activities funds. All individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and
Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the business-type fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenue is considered to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Sales tax, franchise taxes, and fines associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Village.

The Village of Kilbourne reports the following governmental fund:

General Fund

The General fund is the general operating fund of the Village and accounts for all financial resources of the general government.

The Village of Kilbourne reports the following business-type activity fund:

Sewer Enterprise Fund

The Sewer Enterprise fund accounts for the operations of the Village's sewer system.

As a general rule, the effect of interfund activity is eliminated from the government-wide financial statements.

Amounts reported as program revenue includes charges to customers for goods, services, or privileges provided and operating and capital grants. General revenue includes all taxes, occupational licenses, and miscellaneous revenue.

Business-type activities funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with the fund's ongoing operations. The Sewer Enterprise Fund's operating revenue consists of sewer fees. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation of capital assets. All revenue and expenses not meeting these definitions are reported as nonoperating revenue and expenses.

C. Deposits

Cash includes amounts in demand deposits. State law allows the Village to invest in collateralized certificates of deposits, government-backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government-backed securities. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

D. Receivables

All receivables are generally shown net of an allowance for uncollectible amounts. These statements contain no provision for uncollectible accounts. The Village is of the opinion that such an allowance would be immaterial in relation to the financial statements taken as a whole. Past due accounts are written off when they are considered uncollectible by management.

E. Capital Assets

Capital assets, which include the sewer system and improvements, buildings, and equipment are reported in the applicable governmental or business-type activities columns

VILLAGE OF KILBOURNE
 Notes to the Financial Statements

in the government-wide financial statements net of accumulated depreciation. Capital assets are capitalized at historical cost or estimated cost. Approximately 96 percent of the Village's capital assets have been capitalized at cost and the remaining 4 percent have been capitalized at estimated cost based on the historical cost of similar assets. The Village of Kilbourne maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

All capital assets are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Lives</u>
Infrastructure - sewer system and improvements	25 years
Buildings	40 years
Equipment	5-10 years

F. Net Position/Fund Balance

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or
2. imposed by law through constitutional provisions or enabling legislation.

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which funds can be spent. Fund balance should be reported as restricted when constraints on the use of the funds meet the same criteria as restricted net position in the government-wide statement of net position as noted in the previous paragraph. Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the board of aldermen are reported as committed fund balance. Assigned fund balance are amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The board of aldermen is authorized to assign amounts to a specific purpose. Unassigned fund balance is the residual classification and represents fund balance that has not been restricted, committed, or assigned to a specific purpose.

VILLAGE OF KILBOURNE
Notes to the Financial Statements

At June 30, 2021, the Village had only unassigned fund balance in the General Fund.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities, disclosures, and revenue, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. STEWARDSHIP, COMPLIANCE, AND
ACCOUNTABILITY**

Budget Information

The Village of Kilbourne uses the following budget practices:

A General Fund budget prepared on the modified accrual basis of accounting was adopted by the Village for the year ended June 30, 2021. The budget is legally adopted by the board of aldermen at a board meeting and amended during the year as necessary. Budgets are established and controlled by the board at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The budgetary comparison schedule included as supplemental information in the accompanying financial statements includes the original budget amount and all subsequent budget amendments.

3. DEPOSITS IN FINANCIAL INSTITUTIONS

At June 30, 2021, the Village has cash in checking accounts in the amount of \$86,363. These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. At June 30, 2021, the Village of Kilbourne had \$88,944 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance.

4. RECEIVABLES

The following is a summary of receivables at June 30, 2021:

VILLAGE OF KILBOURNE
Notes to the Financial Statements

	General Fund	Sewer Fund	Total
Sales tax	\$904		\$904
Franchise taxes	375		375
Fines	4,059		4,059
Sewer fees		\$4,218	4,218
	<u>\$5,338</u>	<u>\$4,218</u>	<u>\$9,556</u>

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2021, is as follows:

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021
Governmental activities:				
Capital assets being depreciated:				
Buildings	\$94,000			\$94,000
Equipment	79,274		\$1,780	81,054
Total capital assets being depreciated	<u>173,274</u>	NONE	<u>1,780</u>	<u>175,054</u>
Less accumulated depreciation for:				
Buildings	\$78,983	\$850		\$79,833
Equipment	65,441	3,060		68,501
Total accumulated depreciation	<u>144,424</u>	<u>3,910</u>	NONE	<u>148,334</u>
Total assets being depreciated, net	<u>\$28,850</u>	<u>(\$3,910)</u>	<u>\$1,780</u>	<u>\$26,720</u>
Business-type activities:				
Capital assets being depreciated:				
Sewer system and improvements	\$1,511,678	NONE	NONE	\$1,511,678
Less accumulated depreciation for:				

VILLAGE OF KILBOURNE
Notes to the Financial Statements

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021
Sewer system and improvements	\$1,352,656	\$6,914	NONE	\$1,359,570
Total assets being depreciated, net	<u>\$159,022</u>	<u>(\$6,914)</u>	<u>NONE</u>	<u>\$152,108</u>

Depreciation expense of \$3,143 was charged to the general government function, \$767 was charged to public safety function, and \$6,914 was charged to business-type activities.

6. RISK MANAGEMENT

The Village purchases commercial insurance to reduce the risk of loss resulting from property damage or liability claims. There have been no significant reductions in insurance coverage from coverage in the prior year. Settlements have not exceeded insurance coverage in any of the past three fiscal years.

7. SUBSEQUENT EVENTS

In July 2021, the Village issued \$48,000 Series 2021 Sewer Revenue Bonds for the purpose of making improvements to the Village's sewer system.

Since March 2020, the spread of COVID-19 has severely impacted many local economies; however, there were no significant adverse effects from COVID-19 on the Village's financial position for the year ended June 30, 2021. The duration and impact of the COVID-19 pandemic remains unclear at this time. The Village has determined that any future potential impact of COVID-19 is a non-adjusting subsequent event. Accordingly, the financial position and results of operations as of and for the year ended June 30, 2021, have not been adjusted to reflect this potential impact.

The Village of Kilbourne has evaluated subsequent events through December 9, 2021, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND

For the Year Ended June 30, 2021

	BudgetedAmounts.....		Actual Amounts (Budgetary Basis - GAAP)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales tax			\$1,925	\$1,925
Franchise taxes	\$10,800	\$1,600	1,167	(433)
Licenses and permits	11,000	11,000	10,872	(128)
Fines	36,000	100,000	104,593	4,593
Rent			3,850	3,850
Mowing			540	540
Investment earnings	100			
Other revenue	8,000	8,000	4,798	(3,202)
Total revenues	<u>65,900</u>	<u>120,600</u>	<u>127,745</u>	<u>7,145</u>
EXPENDITURES				
General government:				
Personal services	6,600	6,600	5,768	832
Operating services	23,300	33,400	34,273	(873)
Other charges	8,000	5,000	3,637	1,363
Public safety:				
Personal services	22,800	15,000	17,663	(2,663)
Operating services	5,000	15,000	7,440	
Capital outlay			1,780	(1,780)
Total expenditures	<u>65,700</u>	<u>75,000</u>	<u>70,561</u>	<u>4,439</u>
EXCESS OF REVENUES OVER EXPENDITURES	200	45,600	57,184	11,584
OTHER FINANCING USE - transfers to Sewer Fund (net)			(255)	(255)
CHANGE IN FUND BALANCE	200	45,600	56,929	11,329
FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	13,256	13,256
FUND BALANCE AT END OF YEAR	<u>\$200</u>	<u>\$45,600</u>	<u>\$70,185</u>	<u>\$24,585</u>

There was one budget amendment during the year ended June 30, 2021.

OTHER SUPPLEMENTAL INFORMATION SCHEDULES

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

OTHER SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 2021

**SCHEDULE OF COMPENSATION, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEAD
AND BOARD OF ALDERMEN**

The Schedule of Compensation, Benefits and Other Payments to Agency Head and Board of Aldermen is presented in compliance with Louisiana Revised Statute 24:513 A (3) and House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The mayor received \$150 per month and the aldermen serve without benefit of compensation.

**JUSTICE SYSTEM FUNDING SCHEDULE -
COLLECTING/DISBURSING ENTITY**

The Justice System Funding Schedule - Collecting/Disbursing Entity is presented in compliance with Act 87 of the 2020 Regular Session of the Louisiana Legislature. The purpose of the Act was to require the Louisiana Legislative Auditor and the Louisiana Supreme Court to develop a uniform reporting format for local and state entities that assess, collect or receive revenue from pre- or post-adjudication costs, fines and fees. The Act 87 schedules are prepared on the cash basis of accounting.

VILLAGE OF KILBOURNE
Kilbourne, Louisiana

Schedule of Compensation, Benefits and
Other Payments to Agency Head and
Board of Aldermen

For the Year Ended June 30, 2021

COMPENSATION

Agency Head - Toni Shumate - Mayor	\$1,800
J.L. Allen	NONE
Donal Robinson	NONE
Jerry Thomas	NONE

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name	Village of Kilbourne	
LLA Entity ID #	2396	
Date that reporting period ended	06/30/21	
	First Six Month Period Ended <u>12/31/20</u>	Second Six Month Period Ended <u>06/30/21</u>
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e., cash on hand)	<u>\$178</u>	<u>\$8,436</u>
Add: Collections:		
Criminal Court Costs/Fees	6,006	18,942
Criminal Fines - Contempt	360	240
Criminal Fines - Other	17,690	57,323
Service/Collection Fees	<u>551</u>	<u>857</u>
Subtotal Collections	<u>24,607</u>	<u>77,362</u>
Less: Disbursements to Governments and Nonprofits:		
Louisiana Commission on Law Enforcement - Criminal Fines - Other	220	729
Louisiana Traumatic Head and Spinal Cord Injury Trust Fund - Criminal Fines - Other	515	1,545
North Louisiana Criminalistics Laboratory Commission - Criminal Fines - Other	30	190
Treasurer, State of Louisiana - CMIS - Criminal Court Costs/Fees	113	442
Louisiana Supreme Court - Criminal Court Costs/Fees	56	221
Less: Amounts Retained by Collecting Agency:		
Amounts "Self-Disbursed" to Collecting Agency:		
Criminal Court Costs/Fees	3,684	16,263
Criminal Fines - Contempt	360	240
Criminal Fines - Other	10,820	50,011
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies:		
Payments to 3 rd Party Collection/Processing Agencies	<u>551</u>	<u>857</u>
Subtotal Disbursements/Retainage	<u>16,349</u>	<u>70,498</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e., cash on hand)	<u><u>\$8,436</u></u>	<u><u>\$15,300</u></u>
Ending Balance of "Partial Payments" Collected but not Disbursed	<u><u>NONE</u></u>	<u><u>NONE</u></u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	NONE	\$4,059
Total Waivers During the Fiscal Period	NONE	NONE