

CITY COURT OF KAPLAN

Financial Report

Year Ended June 30, 2025

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

The Honorable F. Stanton Hardee, III, City Judge
City Court of Kaplan, Louisiana

We have reviewed 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, 2025, and the related notes to the financial statements, which collectively comprise the City Court's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules and the related notes on page 21 through page 23 be presented to supplement the basic financial statements. Such 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. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

Management has omitted the Management Discussion and Analysis 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.

Supplementary Information

The accompanying combining statement of fiduciary net position, combining statement of changes in fiduciary net position, and justice system funding schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and directly relates to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in the accountant's review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
December 11, 2025

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Position
June 30, 2025

ASSETS

Cash	\$ 112,657
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LIABILITIES

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

Restricted:	
Witness fees	28,593
Unrestricted	<u>83,798</u>
TOTAL NET POSITION	<u>\$ 112,391</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities
Year Ended June 30, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net Revenue (Expense) And Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	<u>\$ (258,796)</u>	<u>\$ 27,217</u>	<u>\$ 238,226</u>	\$ 6,647
	Miscellaneous			<u>944</u>
	Change in net position			7,591
	Net position - beginning			<u>104,800</u>
	Net position - ending			<u>\$ 112,391</u>

FUND FINANCIAL STATEMENTS (FFS)

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Witness Fee Special Revenue Fund	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash	<u>\$ 84,064</u>	<u>\$ 28,593</u>	<u>\$ 112,657</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	<u>266</u>	<u>-</u>	<u>266</u>
Fund balances:			
Restricted	-	28,593	28,593
Unassigned	<u>83,798</u>	<u>-</u>	<u>83,798</u>
Total fund balances	<u>83,798</u>	<u>28,593</u>	<u>112,391</u>
Total liabilities and fund balances	<u>\$ 84,064</u>	<u>\$ 28,593</u>	<u>\$ 112,657</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General Fund	Witness Fee Special Revenue Fund	Total
Revenues:			
Court costs - city fines	\$ 25,635	\$ 1,582	\$ 27,217
Miscellaneous	944	-	944
On behalf payments	<u>238,226</u>	<u>-</u>	<u>238,226</u>
Total revenues	264,805	1,582	266,387
Expenditures:			
General government	<u>258,228</u>	<u>500</u>	<u>258,728</u>
Excess of revenues over expenditures	6,577	1,082	7,659
Fund balances, beginning	<u>77,221</u>	<u>27,511</u>	<u>104,732</u>
Fund balances, ending	<u>\$ 83,798</u>	<u>\$ 28,593</u>	<u>\$ 112,391</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, 2025

Change in fund balances per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 7,659
Capital assets:	
Depreciation expense	<u>(68)</u>
Change in net position per Statement of Activities	<u>\$ 7,591</u>

CITY COURT OF KAPLAN, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2025

Custodial
Funds

ASSETS

Cash and cash equivalents

\$ 66,043

NET POSITION

Fiduciary net position - held for others

\$ 66,043

CITY COURT OF KAPLAN, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	<u>Custodial Funds</u>
Additions:	
Deposits in civil suits	\$ 27,312
Fines	168,829
Bonds	<u>2,411</u>
Total collections	<u>198,552</u>
Reductions:	
Refund of deposits	9,911
Fees transferred to General Fund	27,324
Fines transferred to other funds	16,975
Civil and criminal fees distributed to others	<u>126,816</u>
Total distributions	<u>181,026</u>
Net change in fiduciary position	17,526
Net position, beginning of year	<u>48,517</u>
Net position, end of year	<u>\$ 66,043</u>

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the City Court of Kaplan (City Court) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent sections of this note.

The City Court accounts for the operations of the City Court in Kaplan, Louisiana. The salaries of City Court employees are funded by the State of Louisiana, the Vermilion Parish Police Jury, and the City of Kaplan. The City Court Judge is elected for a six-year term.

A. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The Statement of net position and the statement of activities display information about the City Court as a whole. These statements include all the financial activities of the City Court. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB.

The statement of activities presents a comparison between direct expenses and program revenues for the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the City Court, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The City Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City Court functions entity with a separate set of self-balancing accounts. A fund is defined as a separate fiscal and accounting entity with self-balancing set of accounts. The various funds of the City Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the City Court or its total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The General and Special Revenue funds of the City Court are considered to be major funds. The funds of the City Court are described below:

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

Governmental Funds –

General Fund—This is the primary operating fund of the City Court and it accounts for the operations of the City Court’s office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to City Court policy.

Special Revenue Fund—Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Fiduciary Funds—

Custodial funds – The amounts reported in custodial funds are limited to assets that are being held for individuals, private organizations, or other governments. The custodial funds account for assets held by the Court as an agent for litigants in civil suits, cash bonds for criminal proceedings, and fees held pending court action. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Court’s own programs. Custodial funds are presented on an economic resources’ measurement focus and full accrual basis. The custodial funds are as follows:

City Fines Fund – consists of monies collected for the receipt and disbursement of bonds, fines, and costs from criminal proceedings to the appropriate governmental entity.

Civil Court Fund – The Civil Court Fund consists of monies collected for advance deposits in civil suits and the receipt and disbursement of civil docket fees, small claims fees, and garnishments.

Bond Fund – The Bond Fund consists of monies for the collections of bonds and partial payments of fines until amounts are collected in full, after which they are transferred to the Fines Funds.

B. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position.

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate. The governmental fund utilizes a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the City Court operations.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after the fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Revenues

Intergovernmental revenues and fees, charges and commissions for services are recorded when the City Court is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the City Court.

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

C. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and cash equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the City Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Court maintains a threshold level of \$1,000 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 assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Equipment	5-10

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There are no deferred inflows or deferred outflows as of the fiscal year end.

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

Equity classifications

In the government-wide statements, net position is displayed in three components:

- a. Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – Net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

In the fund statements, governmental fund equity is classified as fund balance as follows.

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Judge. The Judge is the highest level of decision-making authority for the City Court. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Judge.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Judge's adopted policy, only he may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Judge considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Judge considers amounts to have been spent first out of

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Judge has provided otherwise in its commitment or assignment actions.

D. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash

Under state law, the City Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The City Court may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the City Court's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. The City Court does not have a policy for custodial credit risk; however, 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 pledging financial institution. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the financial institution. These securities are held in the name of the pledging financial institution in a holding or custodial bank that is mutually acceptable to both parties. On June 30, 2025, the Court had cash balances (bank balances) as follows:

Bank balances	<u>\$ 180,507</u>
Federal Deposit Insurance	<u>\$ 180,507</u>

(3) Capital Assets

A summary of changes in capital assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Equipment	\$ 24,802	\$ -	\$ -	\$ 24,802
Less: accumulated depreciation	<u>(24,734)</u>	<u>(68)</u>	<u>-</u>	<u>(24,802)</u>
Net capital assets	<u>\$ 68</u>	<u>\$ (68)</u>	<u>\$ -</u>	<u>\$ -</u>

Depreciation expense in the amount of \$68 was charged to the general government.

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Basic Financial Statements

(4) On Behalf Payments for Salaries and Benefits

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance requires the Court to report and disclose in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana (State) to the City Court Judge, salary and fringe benefit payments made by the Vermilion Parish Policy Jury (Parish) to the Judge and court employees, and salary and fringe benefits payments made by the City of Kaplan, Louisiana (City) to the Judge and court employees. The Court is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State, the Parish, and the City. For the fiscal year ended June 30, 2025, the State, the Parish, and the City made payments on behalf of the City Court as follows:

State of Louisiana	\$ 91,891
City of Kaplan, Louisiana	23,484
Vermilion Parish Police Jury	122,850
Total	<u>\$ 238,225</u>

(5) Compensation, Benefits, and Other Payments to Agency Head

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

Salary	\$ 92,806
Benefits - insurance	6,093
Benefits - payroll taxes	2,497
Benefits - retirement	34,093
Dues	1,185
Conference travel	5,165
Total	<u>\$ 141,839</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF KAPLAN, LOUISIANA
General Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Budget		Actual	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues:				
Court costs - city fines	\$ 20,000	\$ 25,500	\$ 25,635	\$ 135
Court costs - state fines	1,000	-	-	-
On behalf payments	238,226	238,226	238,226	-
Miscellaneous	<u>1,200</u>	<u>950</u>	<u>944</u>	<u>(6)</u>
Total revenues	260,426	264,676	264,805	129
Expenditures:				
General government	<u>261,126</u>	<u>258,196</u>	<u>258,228</u>	<u>(32)</u>
Excess of revenues over expenditures	(700)	6,480	6,577	97
Fund balance, beginning	<u>77,221</u>	<u>77,221</u>	<u>77,221</u>	<u>-</u>
Fund balance, ending	<u>\$ 76,521</u>	<u>\$ 83,701</u>	<u>\$ 83,798</u>	<u>\$ 97</u>

CITY COURT OF KAPLAN, LOUISIANA
Witness Fee Special Revenue Fund

Budgetary Comparison Schedule
For the Year Ended June 30, 2025

	Budget		Actual	Variance - Positive (Negative)
	Original	Final		
Revenues:				
Court costs - city fines	\$ 1,000	\$ 1,540	\$ 1,582	\$ 42
Court costs - state fines	-	-	-	-
Total revenues	<u>1,000</u>	<u>1,540</u>	<u>1,582</u>	<u>42</u>
Expenditures:				
General government	<u>300</u>	<u>500</u>	<u>500</u>	<u>-</u>
Excess of revenues over expenditures	700	1,040	1,082	42
Fund balance, beginning	<u>26,881</u>	<u>26,881</u>	<u>26,881</u>	<u>-</u>
Fund balance, ending	<u><u>\$27,581</u></u>	<u><u>\$27,921</u></u>	<u><u>\$27,963</u></u>	<u><u>\$ 42</u></u>

CITY COURT OF KAPLAN, LOUISIANA

Notes to the Budgetary Comparison Schedule

(1) Budgets and Budgetary Accounting

The City Court follows these procedures in establishing the budgetary data reflected in the financial statements.

- a. A proposed budget is prepared and submitted to the City Court Judge for the fiscal year no later than fifteen days prior to the beginning of the fiscal year.
- b. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as fully amended by the City Court. Such amendments were not material in relation to the original appropriations.

OTHER SUPPLEMENTARY INFORMATION

CUSTODIAL 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.

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
Custodial Funds

Combining Statement of Fiduciary Net Position
June 30, 2025

	<u>Civil Fund</u>	<u>City Fines Fund</u>	<u>Bond Fund</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	<u>\$ 30,047</u>	<u>\$ 17,263</u>	<u>\$ 18,733</u>	<u>\$ 66,043</u>
NET POSITION				
Fiduciary net position - held for others	<u>\$ 30,047</u>	<u>\$ 17,263</u>	<u>\$ 18,733</u>	<u>\$ 66,043</u>

CITY COURT OF KAPLAN, LOUISIANA
Custodial Funds

Combining Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2025

	Civil Fund	City Fines Fund	Bond Fund	Total
Additions:				
Deposits in civil suits	\$ 27,312	\$ -	\$ -	\$ 27,312
Fines	-	144,980	23,849	168,829
Bonds	-	-	2,411	2,411
Total collections	<u>27,312</u>	<u>144,980</u>	<u>26,260</u>	<u>198,552</u>
Reductions:				
Refund of deposits	3,319	-	6,592	9,911
Fees transferred to General Fund	-	27,324	-	27,324
Fines transferred to other funds	-	-	16,975	16,975
District Attorney	-	460	-	460
City Marshal	2,730	16,890	-	19,620
Sheriff	735	-	-	735
Other fees	378	2,901	-	3,279
Indigent defender board	-	25,290	-	25,290
Crime lab	-	16,850	-	16,850
LA commission on law enforcement	-	1,280	-	1,280
Witness fees	-	1,582	-	1,582
Judges support compensation fee	14,160	-	-	14,160
Clerk of Court	4,040	-	-	4,040
City of Kaplan	-	39,520	-	39,520
Total distributions	<u>25,362</u>	<u>132,097</u>	<u>23,567</u>	<u>181,026</u>
Net change in fiduciary position	1,950	12,883	2,693	17,526
Net position, beginning of year	<u>28,097</u>	<u>4,380</u>	<u>16,040</u>	<u>48,517</u>
Net position, end of year	<u>\$ 30,047</u>	<u>\$ 17,263</u>	<u>\$ 18,733</u>	<u>\$ 66,043</u>

CITY COURT OF KAPLAN, LOUISIANA

Justice System Funding Schedule - Receiving Entity
Year Ended June 30, 2025

CITY COURT OF KAPLAN
6/30/2025

First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 06/30/2025
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Receipts From:

<i>Department of Motor Vehicles- Criminal Court Cost/Fees</i>	\$263	\$150
<i>Vermilion Parish Sheriff's Office-Criminal Court Cost/Fees</i>	44	36
<i>City of Kaplan-Cash Bonds</i>	650	3,470

Subtotal Receipts

\$957	\$3,656
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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, 2025

	6/30/2025	
	First Six Month Period Ended 12/31/2024	Second Six Month Period Ended 06/30/2025
Beginning Balance of Amounts Collected	\$55,021	\$51,402
Add: Collections		
Civil Fees	11,997	15,315
Criminal Court Costs/Fees	25,431	68,712
Criminal Fines - Contempt	2,850	3,525
Criminal Fines - Other	12,957	30,756
Restitution	2,123	948
Probation/Parole/Supervision Fees	300	450
Other (do not include collections that fit into more specific categories above)	144	38
Subtotal Collections	55,802	119,744
Less: Disbursements To Governments & Nonprofits:		
City of Kaplan, Criminal Fines - Other	14,327	25,283
Kaplan City Marshal, Criminal Fines - Other	5,430	11,460
15th Judicial District Attorney, Criminal Fines - Other	220	240
City of Kaplan, Criminal Court Costs/Fees	50	250
15th Judicial Indigent Defender, Criminal Court Costs/Fees	8,100	17,190
Acadiana Crime Lab - Criminal Court Costs/Fees	5,380	11,470
La. Dept. of Health & Hospitals, Criminal Court Costs/Fees	120	635
La. Supreme Court, Criminal Court Costs/Fees	91	191
La. Commission on Law Enforcement, Criminal Court Costs/Fees	437	832
La. Dept. of the Treasury, Criminal Court Costs/Fees	543	1,146
Vermilion Crime Stoppers, Criminal Court Costs/Fees	362	764
Kaplan City Marshal, Civil Fees	1,380	1,350
Vermilion Parish Clerk of Court, Civil Fees	1,730	2,310
La. Supreme Court, Civil Fees	18	15
La. State Treasurer-Civil Fees	1,064	915
Vermilion Parish Sheriff's Office, Civil Fees	201	269
Beauregard Parish Sheriff's Office, Civil Fees	55	-
East Baton Rouge Parish Sheriff's Office, Civil Fees	39	43
Jefferson Davis Parish Sheriff's Office, Civil Fees	43	43
St. Landry Parish Sheriff's Office, Civil Fees	-	41
City of Kaplan-Judges Fees, Civil Fees	6,295	5,886
La Dept. of State, Civil Fees	-	50
La. Commission on Law Enforcement, Probation/Parole/Supervision Fees	350	400
Less: Amounts Retained by Collecting Agency		
Civil Fees	170	176
Criminal Court Costs/Fees	6,306	15,124
Criminal Fees-Contempt	3,000	3,525
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	1,375	1,894
Bond Fee Refunds	800	1,250
Restitution Payments to Individuals	373	3,107
Other Disbursements to Individuals	1,162	100
Subtotal Disbursements/Retainage	59,421	105,959
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$51,402	\$65,187
Ending Balance of "Partial Payments" Collected but not Disbursed	1,713	380

ATTESTATION REPORT AND QUESTIONNAIRE

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable F. Stanton Hardee, III, City Judge
City Court of Kaplan, Louisiana

We have performed the procedures enumerated below, which were agreed to by the management of the City Court of Kaplan, Louisiana (City Court), and the Louisiana Legislative Auditor (the specified parties), on the City Court's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the year ended June 30, 2025, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The City Court's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:211-2296 (the public bid law, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures made during the year which exceeded \$30,000 for materials and supplies or \$250,000 for public works.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by RS 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

No employees' names appeared on both lists obtained in procedures 2 and 3.

5. Obtain a list of all disbursements made during the year, and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

No vendors appeared on both lists.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and amended budget.

7. Trace the documentation for the adoption of the budget and approval of any amendments to the minute book and report whether there are any exceptions.

No exceptions were noted.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Budgeted revenues did not exceed actual revenues by 5% or more. Expenditures for the year did not exceed budgeted amounts by 5% or more.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agrees with the amount and payee in the supporting documentation.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

No exceptions noted.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

For all six disbursements, we were unable to verify that the disbursements were approved in accordance with management's policies and procedures.

Meetings

10. Obtain information from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The City Court only has one member of governance. As such, they do not hold board meetings nor maintain a minute book.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advance, or gifts.

The City Court does not have payroll disbursements nor meeting minutes. Scanned the general ledgers and noted no items that appear to be bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The City Court's reported was timely and dated before December 31, 2025 in accordance with the R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contract that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the City Court was not on the noncompliance list at any time during the fiscal year.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Management represented that there were no prior year suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to, and did not perform an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the City Court's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the City Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
December 11, 2025

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

KOLDER, SLAVEN AND COMPANY, LLC (CPA Firm Name)

200 S MAIN STREET (CPA Firm Address)

ABBEVILLE, LA 70510 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of JUNE 30, 2025 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [☒] No [☐] N/A [☐]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No [☐] N/A [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No [☐] N/A [☐]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [☒] No [☐] N/A [☐]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [☐] N/A [☐]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [☒] No [☐] N/A [☐]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [☒] No [☐] N/A [☐]

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [☒] No [☐] N/A [☐]

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [☒] No [☐] N/A [☐]

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [☒] No [☐] N/A [☐]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [☒] No [☐] N/A [☐]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [☒] No [☐] N/A [☐]

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [☒] No [☐] N/A [☐]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [☒] No [☐] N/A [☐]

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [☒] No [☐] N/A [☐]

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes [☒] No [☐] N/A [☐]

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [☒] No [☐] N/A [☐]

We have provided you with all relevant information and access under the terms of our agreement.

Yes [☒] No [☐] N/A [☐]

~~We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.~~

Yes [☒] No [☐] N/A [☐]

We are not aware of any material misstatements in the information we have provided to you.

Yes [☒] No [☐] N/A [☐]

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [☒] No [☐] N/A [☐]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [☒] No [☐] N/A [☐]

The previous responses have been made to the best of our belief and knowledge.

F. Stanton Hardee III Judge *11/5/25* Date

F. Stanton Hardee, III
Kaplan City Judge