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70801

CITY COURT OF KAPLAN

Financial Report

Year Ended June 30, 2007

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/12/08

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ACCOUNTANTS' COMPILATION REPORT

Retired:
Conrad O. Chapman, CPA* 2006
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The Honorable Frank E. Lemoine, City Judge
City Court of Kaplan, Louisiana

We have compiled the accompanying basic financial statements of the governmental activities, each major fund, and the accompanying supplementary schedules of the City Court of Kaplan, Louisiana, as of and for the year ended June 30, 2007, as listed in the table of contents. The basic financial statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules, information that is the representation of the management of the City Court of Kaplan. We have not audited or reviewed the accompanying basic financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

The City Court of Kaplan has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

We are not independent with respect to the City Court of Kaplan.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana
September 18, 2007

Member of:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

Member of:
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Assets

June 30, 2007

| | <u>Governmental Activities</u> |
|----------------------------|------------------------------------|
| ASSETS | |
| Current assets: | |
| Cash | \$38,563 |
| Noncurrent assets: | |
| Capital assets, net | <u>2,946</u> |
| TOTAL ASSETS | <u>41,509</u> |
| LIABILITIES | |
| Accounts payable | <u>686</u> |
| NET ASSETS | |
| Invested in capital assets | 2,946 |
| Unrestricted | <u>37,877</u> |
| TOTAL NET ASSETS | <u>\$40,823</u> |

See Accountants' Compilation Report.

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF KAPLAN, LOUISIANA

Statement of Activities
Year Ended June 30, 2007

| Functions/Programs | Expenses | Charges for Services | Program Revenues Operating Grants and Contributions | Net Revenue And Changes in Net Assets Governmental Activities |
|--------------------------|--------------------|-------------------------|--|--|
| Governmental activities: | | | | |
| General government | <u>\$ (21,571)</u> | <u>\$ 30,633</u> | <u>\$ 3,900</u> | <u>\$ 12,962</u> |
| | | | | <u>1,967</u> |
| | | | | 14,929 |
| | | | | <u>25,894</u> |
| | | | | <u>\$40,823</u> |

See Accountants' Compilation Report.

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

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

Witness Fee Special Revenue Fund

To account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

CITY COURT OF KAPLAN, LOUISIANA

Balance Sheet
 Governmental Funds
 June 30, 2007

| | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Total</u> |
|-------------------------------------|-------------------------|-------------------------------------|------------------|
| ASSETS | | | |
| Cash | <u>\$ 29,027</u> | <u>\$ 9,536</u> | <u>\$ 38,563</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities: | | | |
| Accounts payable | <u>\$ 686</u> | <u>\$ -</u> | <u>\$ 686</u> |
| Total liabilities | <u>686</u> | <u>-</u> | <u>686</u> |
| Fund equity: | | | |
| Fund balances | <u>28,341</u> | <u>9,536</u> | <u>37,877</u> |
| Total liabilities and fund balances | <u>\$ 29,027</u> | <u>\$ 9,536</u> | <u>\$ 38,563</u> |

See Accountants' Compilation Report.

The accompanying notes are an integral part of this statement.

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2007

| | |
|--|-----------------|
| Total fund balance for governmental funds at June 30, 2007 | \$37,877 |
| Cost of capital assets at June 30, 2007 | \$ 10,998 |
| Less: Accumulated depreciation | <u>(8,052)</u> |
| Capital assets, net | <u>2,946</u> |
| Net assets at June 30, 2007 | <u>\$40,823</u> |

See Accountants' Compilation Report.

The accompanying notes are an integral part of this statement.

CITY COURT OF KAPLAN, LOUISIANA

Statement of Revenue, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2007

| | <u>General Fund</u> | <u>Special Revenue Fund</u> | <u>Total</u> |
|--------------------------------|-------------------------|-------------------------------------|----------------------|
| Revenues: | | | |
| Court costs - city fines | \$ 27,135 | \$ 3,263 | \$ 30,398 |
| Court costs - state fines | 225 | 10 | 235 |
| Appropriation - City of Kaplan | 3,900 | - | 3,900 |
| Miscellaneous | <u>1,967</u> | <u>-</u> | <u>1,967</u> |
| Total revenues | <u>33,227</u> | <u>3,273</u> | <u>36,500</u> |
| Expenditures: | | | |
| General government | 18,607 | 1,900 | 20,507 |
| Capital outlay | <u>2,172</u> | <u>-</u> | <u>2,172</u> |
| Total expenditures | <u>20,779</u> | <u>1,900</u> | <u>22,679</u> |
| Net change in fund balance | 12,448 | 1,373 | 13,821 |
| Fund balances, beginning | <u>15,893</u> | <u>8,163</u> | <u>24,056</u> |
| Fund balances, ending | <u>\$ 28,341</u> | <u>\$ 9,536</u> | <u>\$ 37,877</u> |

See Accountants' Compilation Report.

The accompanying notes are an integral part of this statement.

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2007

Total net change in fund balance for the year ended June 30, 2007 per
Statement of Revenues, Expenditures and Changes in Fund Balance \$ 13,821

The change in net assets reported for governmental activities in the
statement of activities is 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 and reported as depreciation expense.

| | | |
|---|----------------|--------------|
| Capital outlay | 2,172 | |
| Depreciation expense for year ended June 30, 2007 | <u>(1,064)</u> | <u>1,108</u> |

Total changes in net assets for the year ended June 30, 2007 per
Statement of Activities \$ 14,929

See Accountants' Compilation Report.

The accompanying notes are an integral part of this statement.

CITY COURT OF KAPLAN, LOUISIANA

Comparative Statement of Fiduciary Net Assets and Liabilities
Fiduciary Funds - Agency Funds
June 30, 2007

ASSETS

| | |
|---------------------------|------------------|
| Cash and cash equivalents | <u>\$ 46,032</u> |
|---------------------------|------------------|

LIABILITIES

| | |
|----------------------------|------------------|
| Due to agencies and others | <u>\$ 46,032</u> |
|----------------------------|------------------|

See Accountants' Compilation Report.

The accompanying notes are an integral part of this statement.

CITY COURT OF KAPLAN, LOUISIANA

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The City Court of Kaplan (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 following is a summary of certain significant accounting policies:

A. Basis of Presentation

The accompanying basic financial statements of the City Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, "Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets 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 Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

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 and activities. A fund is defined as a separate fiscal and accounting entity with a 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

CITY COURT OF KAPLAN, LOUISIANA

Notes to Basic Financial Statements (continued)

primary operating fund of the City Court or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the City Court is considered to be a major fund. The funds of the City Court are described below:

Governmental Funds –

General Fund – This fund 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 –

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the City Court are agency funds. The agency funds account for assets held by the City Court as an agent for individuals and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

B. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the 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 City Court operations.

The amounts reflected in the governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The

CITY COURT OF KAPLAN, LOUISIANA

Notes to Basic Financial Statements (continued)

governmental fund uses the following practices in recording revenues and expenditures:

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

Capital expenditures and 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.

C. Budgets and Budgetary Accounting

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

1. A proposed budget is prepared and submitted to the Judge of the City Court for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. 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 finally amended by the City Court. Such amendments were not material in relation to the original appropriations.

D. 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.

E. 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

CITY COURT OF KAPLAN, LOUISIANA

Notes to Basic Financial Statements (continued)

not available. The City Court 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 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 assets. 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> |
|--------------------|-------------------------------|
| Office furniture | 5-10 |
| 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.

F. 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 and Cash Equivalents

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. At June 30, 2007, the City Court has cash and cash equivalents (book balances) totaling \$84,595.

| | <u>Government-wide Statement of Net Assets</u> | <u>Fiduciary Funds Statement of Net Assets</u> | <u>Total</u> |
|---------------------------|--|--|------------------|
| Cash and cash equivalents | <u>\$ 38,563</u> | <u>\$ 46,032</u> | <u>\$ 84,595</u> |

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. The market value of the pledged securities plus the federal

CITY COURT OF KAPLAN, LOUISIANA

Notes to Basic Financial Statements (continued)

deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2007, the City Court has deposit balances (bank balances) totaling \$85,506. These deposits are fully insured from risk by federal deposit insurance.

(3) Capital Assets

A summary of changes in capital assets follows:

| | <u>7/1/2006</u> | <u>Additions</u> | <u>Deductions</u> | <u>6/30/2007</u> |
|--------------------------------|-----------------|------------------|-------------------|------------------|
| Equipment | \$ 8,826 | \$ 2,172 | \$ - | \$ 10,998 |
| Less: accumulated depreciation | <u>(6,988)</u> | <u>(1,064)</u> | <u>-</u> | <u>(8,052)</u> |
| Net capital assets | <u>\$ 1,838</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,946</u> |

Depreciation expense in the amount of \$1,064 was charged to general government.

(4) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

| | <u>Civil</u> | <u>State</u> | <u>City</u> | <u>Bond</u> | <u>Totals</u> |
|----------------------------|------------------|----------------|------------------|------------------|------------------|
| | <u>Fund</u> | <u>Fines</u> | <u>Fines</u> | <u>Fund</u> | |
| | | <u>Fund</u> | <u>Fund</u> | | |
| Balances, beginning | 15,438 | 232 | 8,481 | 13,276 | 37,427 |
| Additions | 12,795 | 986 | 131,097 | 28,546 | 173,424 |
| Reductions | <u>(7,401)</u> | <u>(1,011)</u> | <u>(129,530)</u> | <u>(26,877)</u> | <u>(164,819)</u> |
| Unsettled balances, ending | <u>\$ 20,832</u> | <u>\$ 207</u> | <u>\$ 10,048</u> | <u>\$ 14,945</u> | <u>\$ 46,032</u> |

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY COURT OF KAPLAN, LOUISIANA
General Fund

Budgetary Comparison Schedule
Year Ended June 30, 2007

| | Budget | | Actual | Variance - Positive (Negative) |
|---|------------------|------------------|------------------|--------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Court costs - city fines | \$ 20,000 | \$ 27,000 | \$ 27,135 | \$ 135 |
| Court costs - state fines | 300 | 225 | 225 | - |
| Appropriation - City of Kaplan | 3,900 | 3,900 | 3,900 | - |
| Miscellaneous | <u>500</u> | <u>1,900</u> | <u>1,967</u> | <u>67</u> |
| Total revenues | <u>24,700</u> | <u>33,025</u> | <u>33,227</u> | <u>202</u> |
| Expenditures: | | | | |
| General government | 19,325 | 18,600 | 18,607 | (7) |
| Capital outlay | <u>2,500</u> | <u>2,175</u> | <u>2,172</u> | <u>3</u> |
| Total expenditures | <u>21,825</u> | <u>20,775</u> | <u>20,779</u> | <u>(4)</u> |
| Excess of revenues over expenditures | 2,875 | 12,250 | 12,448 | 198 |
| Fund balance, beginning | <u>15,893</u> | <u>15,893</u> | <u>15,893</u> | <u>-</u> |
| Fund balance, ending | <u>\$ 18,768</u> | <u>\$ 28,143</u> | <u>\$ 28,341</u> | <u>\$ 198</u> |

See Accountants' Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA
Witness Fee Special Revenue Fund

Budgetary Comparison Schedule
Year Ended June 30, 2007

| | Budget | | Actual | Variance - Positive (Negative) |
|---|-----------------|-----------------|-----------------|--------------------------------------|
| | Original | Final | | |
| Revenues: | | | | |
| Court costs - city fines | \$ 2,400 | \$ 3,200 | \$ 3,263 | \$ 63 |
| Court costs - state fines | - | - | 10 | 10 |
| Total revenues | <u>2,400</u> | <u>3,200</u> | <u>3,273</u> | <u>73</u> |
| Expenditures: | | | | |
| General government - | | | | |
| Witness fees | <u>1,550</u> | <u>1,900</u> | <u>1,900</u> | - |
| Total expenditures | <u>1,550</u> | <u>1,900</u> | <u>1,900</u> | - |
| Excess of revenues over expenditures | <u>850</u> | <u>1,300</u> | <u>1,373</u> | <u>73</u> |
| Fund balance, beginning | <u>8,163</u> | <u>8,163</u> | <u>8,163</u> | - |
| Fund balance, ending | <u>\$ 9,013</u> | <u>\$ 9,463</u> | <u>\$ 9,536</u> | <u>\$ 73</u> |

See Accountants' Compilation Report.

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, 2007

| | <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>\$ 20,832</u> | <u>\$ 207</u> | <u>\$ 10,048</u> | <u>\$ 14,945</u> | <u>\$ 46,032</u> |
| LIABILITIES | | | | | |
| Due to agencies and others | <u>\$ 20,832</u> | <u>\$ 207</u> | <u>\$ 10,048</u> | <u>\$ 14,945</u> | <u>\$ 46,032</u> |

See Accountants' Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA
Agency Funds

Combining Schedule of Collections, Distributions, and Unsettled Balances
For the Year Ended June 30, 2007

| | Civil Fund | State Fines Fund | City Fines Fund | Bond Fund | Total |
|-----------------------------------|------------------|------------------------|-----------------------|------------------|------------------|
| Balances, July 1, 2006 | <u>\$ 15,438</u> | <u>\$ 232</u> | <u>\$ 8,481</u> | <u>\$ 13,276</u> | <u>\$ 37,427</u> |
| Additions: | | | | | |
| Deposits in civil suits | 12,795 | - | - | - | 12,795 |
| Fines | - | 986 | 131,097 | 16,461 | 148,544 |
| Bonds | - | - | - | <u>12,085</u> | <u>12,085</u> |
| Total collections | <u>12,795</u> | <u>986</u> | <u>131,097</u> | <u>28,546</u> | <u>173,424</u> |
| Reductions: | | | | | |
| Payments by order of the Court | 3,056 | - | - | - | 3,056 |
| Refund of deposits | 92 | - | - | 8,919 | 9,011 |
| Fees transferred to General Fund | - | 225 | 29,030 | - | 29,255 |
| Fines transferred to other funds | - | - | - | 17,958 | 17,958 |
| District attorney | - | 100 | 520 | - | 620 |
| City marshal | 1,123 | 150 | 21,480 | - | 22,753 |
| Sheriff | 558 | - | - | - | 558 |
| Other fees | 258 | 5 | 716 | - | 979 |
| Indigent defender board | - | 175 | 25,060 | - | 25,235 |
| Crime lab | - | 50 | 6,360 | - | 6,410 |
| LA commission on law enforcement | - | 10 | 1,575 | - | 1,585 |
| Witness fees | - | 10 | 3,369 | - | 3,379 |
| Judges support compensation fee | 1,537 | - | - | - | 1,537 |
| Judicial costs | - | 10 | 1,432 | - | 1,442 |
| Clerk of Court | 777 | - | - | - | 777 |
| City of Kaplan | - | - | 39,988 | - | 39,988 |
| Vermilion parish police jury | - | 276 | - | - | 276 |
| Total distributions | <u>7,401</u> | <u>1,011</u> | <u>129,530</u> | <u>26,877</u> | <u>164,819</u> |
| Unsettled balances, June 30, 2007 | <u>\$ 20,832</u> | <u>\$ 207</u> | <u>\$ 10,048</u> | <u>\$ 14,945</u> | <u>\$ 46,032</u> |

See Accountants' Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Summary Schedule of Current and Prior Year Deficiencies
and Corrective Action Plan
Year ended June 30, 2007

| Ref. No. | Fiscal Year Deficiency Initially Occurred | Description of Deficiency | Corrective Action Taken | Corrective Action Planned | Name of Contact Person | Anticipated Completion Date |
|----------------------------------|--|---|-------------------------------|---|------------------------------|-----------------------------------|
| CURRENT YEAR (6/30/07) -- | | | | | | |
| <u>Internal Control:</u> | | | | | | |
| 07-1 (IC) | Unknown | The City Court of Kaplan did not have adequate segregation of functions within the accounting system. | N/A | Based on the size of the operation and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties. | Theresa Greene, Clerk | N/A |

PRIOR YEAR (06/30/06) --

Internal Control:

06-1 (IC)

See item 07-1(IC) above.