

05 DEC 12 10:43

Year Ended June 30, 2005

Release Date 12-14-05

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANTS' COMPILATION REPORT	1
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	4
Statement of activities	5
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund	8
Reconciliation of the governmental fund balance sheet to the statement of net assets	9
Statement of revenues, expenditures, and changes in fund balance - governmental fund	10
Reconciliation of the statement of revenues, expenditures, and changes in fund balance of governmental fund to the statement of activities	11
Statement of fiduciary net assets	12
Notes to financial statements	13-18
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule:	
General Fund	20
Special Revenue Fund	21
OTHER SUPPLEMENTARY INFORMATION	
Agency Funds:	
Combining balance sheet	24
Combining statement of changes in assets and liabilities	25
Summary schedule of current and prior year audit findings and corrective action plan	26

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Russell F. Champagne, CPA*
Victor R. Slaven, CPA*
Conrad D. Chapman, CPA*
P. Troy Courville, CPA*
Gerald A. Thibodeaux, Jr., CPA*

P.O. Box 1055
Abbeville, LA 70511

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

WEB SITE:
WWW.KCSRCPAS.COM

Robert S. Carter, CPA
Allen J. LaBry, CPA
Harry J. Clostio, CPA
Al Leger, CPA
Penny Angelle Scruggins, CPA
Christine L. Cousin, CPA
Mary T. Thibodeaux, CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA
Cheryl L. Bartley, CPA, CVA
Mandy B. Self, CPA

MEMBER OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

* A Professional Accounting Corporation

ACCOUNTANTS' COMPILATION REPORT

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, 2005, 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

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

Abbeville, Louisiana
November 1, 2005

183 South Beadle Road
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

BASIC FINANCIAL STATEMENTS

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

CITY COURT OF KAPLAN, LOUISIANA

Statement of Net Assets

June 30, 2005

	Governmental <u>Activities</u>
ASSETS	
Current assets:	
Cash	\$16,388
Noncurrent assets:	
Capital assets, net	<u>3,065</u>
TOTAL ASSETS	<u>19,453</u>
LIABILITIES	
Accounts payable	<u>220</u>
NET ASSETS	
Invested in capital assets	3,065
Unrestricted	<u>16,168</u>
TOTAL NET ASSETS	<u>\$19,233</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, 2005

Functions/Programs	Program Revenues		Net Expense And Changes in Net Assets Governmental Activities
	Charges for Services	Operating Grants and Contributions	
	<u>Expenses</u>		
Governmental activities:			
General government	<u>\$ (21,384)</u>	<u>\$ 17,130</u>	<u>\$ (354)</u>
Miscellaneous			<u>790</u>
Change in net assets			436
Net assets - June 30, 2004			13,205
Prior period adjustment			<u>5,592</u>
Net assets - June 30, 2005			<u>\$19,233</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, 2005

	<u>General</u>	<u>Witness Fee Special Revenue</u>	<u>Total</u>
ASSETS			
Cash	<u>\$ 9,076</u>	<u>\$ 7,312</u>	<u>\$ 16,388</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	<u>\$ 220</u>	<u>\$ -</u>	<u>\$ 220</u>
Total liabilities	<u>220</u>	<u>-</u>	<u>220</u>
Fund equity:			
Fund balances	<u>8,856</u>	<u>7,312</u>	<u>16,168</u>
Total liabilities and fund balances	<u>\$ 9,076</u>	<u>\$ 7,312</u>	<u>\$ 16,388</u>

See Accountants' Compilation Report.

The accompanying notes are an integral part of this statement.

CITY COURT OF KAPLAN, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Assets
June 30, 2005

Total fund balance for governmental fund at June 30, 2005	\$16,168
Cost of capital assets at June 30, 2005	\$ 8,826
Less: Accumulated depreciation	<u>(5,761)</u>
Capital assets, net	<u>3,065</u>
Net assets at June 30, 2005	<u>\$19,233</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, 2005

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Revenues:			
Court costs - city fines	\$ 14,392	\$ 2,658	\$ 17,050
Court costs - state fines	76	4	80
Appropriation - City of Kaplan	3,900	-	3,900
Miscellaneous	<u>790</u>	<u>-</u>	<u>790</u>
Total revenues	<u>19,158</u>	<u>2,662</u>	<u>21,820</u>
Expenditures:			
General government	<u>18,066</u>	<u>1,825</u>	<u>19,891</u>
Excess of revenues over expenditures	1,092	837	1,929
Fund balances, July 1, 2004, as previously stated	2,172	6,475	8,647
Prior period adjustment	<u>5,592</u>	<u>-</u>	<u>5,592</u>
Fund balances, beginning, as restated	<u>7,764</u>	<u>6,475</u>	<u>14,239</u>
Fund balances, ending	<u>\$ 8,856</u>	<u>\$ 7,312</u>	<u>\$ 16,168</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 Fund
to the Statement of Activities
Year Ended June 30, 2005

Total net change in fund balance for the year ended June 30, 2005 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 1,929
Less: Depreciation expense for year ended June 30, 2005	<u>(1,493)</u>
Total changes in net assets for the year ended June 30, 2005 per Statement of Activities	<u>\$ 436</u>

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, 2005

ASSETS

Cash and cash equivalents	<u>\$ 24,456</u>
---------------------------	------------------

LIABILITIES

Due to agencies and others	<u>\$ 24,456</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 Fund –

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.

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.

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.

B. Measurement Focus/Basis of Accounting

The amounts reflected in the General Fund 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 General Fund 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, 2005, the City Court has cash and cash equivalents (book balances) totaling \$40,844.

	<u>Government-wide Statement of Net Assets</u>	<u>Fiduciary Funds Statement of Net Assets</u>	<u>Total</u>
Cash and cash equivalents	<u>\$ 16,388</u>	<u>\$ 24,456</u>	<u>\$ 40,844</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, 2005, the City Court has deposit balances (bank balances) totaling \$41,925. These deposits are fully insured from risk by federal deposit insurance.

(3) Capital Assets

A summary of changes in capital assets follows:

	<u>7/1/2004</u>	<u>Additions</u>	<u>Deductions</u>	<u>6/30/2005</u>
Equipment	\$ 8,826	\$ -	\$ -	\$ 8,826
Less: accumulated depreciation	<u>(4,268)</u>	<u>(1,493)</u>	<u>-</u>	<u>(5,761)</u>
Net capital assets	<u>\$ 4,558</u>	<u>\$ (1,493)</u>	<u>\$ -</u>	<u>\$ 3,065</u>

Depreciation expense in the amount of \$1,493 was charged to general government.

(4) Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

	<u>Civil Fund</u>	<u>State Fines Fund</u>	<u>City Fines Fund</u>	<u>Bond Fund</u>	<u>Totals</u>
Balances, July 1, 2004, as previously stated	\$ 11,124	\$ -	\$ 5,005	\$ 9,388	\$ 25,517
Prior period adjustment	<u>(5,592)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ (5,592)</u>
Balances, beginning, as restated	5,532	-	5,005	9,388	19,925
Additions	12,537	913	71,776	16,084	101,310
Reductions	<u>(7,637)</u>	<u>(913)</u>	<u>(72,154)</u>	<u>(16,075)</u>	<u>(96,779)</u>
Unsettled balances, ending	<u>\$ 10,432</u>	<u>\$ -</u>	<u>\$ 4,627</u>	<u>\$ 9,397</u>	<u>\$ 24,456</u>

CITY COURT OF KAPLAN, LOUISIANA

Notes to Basic Financial Statements (continued)

(5) Prior-period Adjustment

Fund balance in the General Fund and unsettled balances in the Civil Fund at the beginning of fiscal year ended June 30, 2005, has been adjusted to correct an error in a prior year. In prior years, there was not enough cash in the Civil Fund to cover the refunds owed to litigants for the excess of advanced court costs they had paid over actual costs. Since the Civil Fund could not cover these funds, the General Fund was required to cover the difference between Civil Fund cash and refunds owed. A prior period adjustment is needed because it was discovered that in prior years the Civil Fund had under billed litigants in excess of \$5,592, therefore, the Civil Fund has enough monies to cover the amounts owed to litigants and the General Fund no longer owes the Civil Fund.

**REQUIRED
SUPPLEMENTARY INFORMATION**

CITY COURT OF KAPLAN, LOUISIANA
General Fund

Budgetary Comparison Schedule
Year Ended June 30, 2005
With Comparative Actual Amounts for Year Ended June 30, 2004

	2005			
	Budget		Variance -	2004
	Original	Final	Favorable (Unfavorable)	Actual
Revenues:				
Court costs - city fines	\$ 14,289	\$ 13,734	\$ 658	\$ 13,954
Court costs - state fines	600	75	1	632
Appropriation - City of Kaplan	3,900	3,900	-	3,900
Miscellaneous	736	500	290	753
Total revenues	<u>19,525</u>	<u>18,209</u>	<u>949</u>	<u>19,239</u>
Expenditures:				
General government -				
Insurance benefits	3,025	3,080	57	3,080
Dues, subscriptions, and publications	5,000	6,800	(10)	5,610
Postage and printing	1,480	800	(328)	1,439
Seminars	5,390	1,000	67	4,665
Supplies	2,000	2,800	1,076	3,610
Telephone	2,551	2,551	(127)	2,779
Repairs and maintenance	1,025	1,000	(164)	1,500
Service Charges	-	-	(51)	-
Miscellaneous	300	155	(400)	156
Total general government	<u>20,771</u>	<u>18,186</u>	<u>120</u>	<u>22,839</u>
Capital outlay	<u>3,500</u>	<u>500</u>	<u>500</u>	<u>2,905</u>
Total expenditures	<u>24,271</u>	<u>18,686</u>	<u>620</u>	<u>25,744</u>
Excess (deficiency) of revenues over expenditures	(4,746)	(477)	329	(6,505)
Fund balance, July 1, 2004, as previously stated	2,172	2,172	-	8,677
Prior period adjustment	<u>5,592</u>	<u>5,592</u>	<u>-</u>	<u>-</u>
Fund balance, beginning, as restated	<u>7,764</u>	<u>7,764</u>	<u>-</u>	<u>8,677</u>
Fund balance, ending	<u>\$ 3,018</u>	<u>\$ 7,287</u>	<u>\$ 329</u>	<u>\$ 2,172</u>

See Accountants' Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA
Witness Fee Special Revenue Fund

Budgetary Comparison Schedule
Year Ended June 30, 2005
With Comparative Actual Amounts for Year Ended June 30, 2004

	2005				
	Budget			Variance -	2004
	Original	Final	Actual	Favorable (Unfavorable)	Actual
Revenues:					
Court costs - city fines	\$4,852	\$2,500	\$2,658	\$ 158	\$4,861
Court costs - state fines	-	-	4	4	101
Total revenues	<u>4,852</u>	<u>2,500</u>	<u>2,662</u>	<u>162</u>	<u>4,962</u>
Expenditures:					
General government -					
Witness fees	<u>5,000</u>	<u>1,800</u>	<u>1,825</u>	<u>(25)</u>	<u>5,512</u>
Total expenditures	<u>5,000</u>	<u>1,800</u>	<u>1,825</u>	<u>(25)</u>	<u>5,512</u>
Excess (deficiency) of revenues over expenditures	<u>(148)</u>	<u>700</u>	<u>837</u>	<u>137</u>	<u>(550)</u>
Fund balance, beginning	<u>8,818</u>	<u>6,739</u>	<u>6,475</u>	<u>(264)</u>	<u>7,025</u>
Fund balance, ending	<u>\$8,670</u>	<u>\$7,439</u>	<u>\$7,312</u>	<u>\$ (127)</u>	<u>\$6,475</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, 2005
With Comparative Totals for June 30, 2004

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Total	
					2005	2004
ASSETS						
Cash and cash equivalents	\$ 10,432	\$ -	\$ 4,627	\$ 9,397	\$ 24,456	\$ 19,925
Due from other funds	-	-	-	-	-	5,592
Total assets	<u>\$ 10,432</u>	<u>-</u>	<u>\$ 4,627</u>	<u>\$ 9,397</u>	<u>\$ 24,456</u>	<u>\$ 25,517</u>
LIABILITIES						
Due to agencies and others	<u>\$ 10,432</u>	<u>\$ -</u>	<u>\$ 4,627</u>	<u>\$ 9,397</u>	<u>\$ 24,456</u>	<u>\$ 25,517</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, 2005
With Comparative Totals for Year ended June 30, 2004

	Civil Fund	State Fines Fund	City Fines Fund	Bond Fund	Totals	
					2005	2004
Balances, July 1, 2004, as previously reported	\$ 11,124	\$ -	\$ 5,005	\$ 9,388	\$25,517	\$33,320
Prior period adjustment	<u>(5,592)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,592)</u>	<u>-</u>
Balances, beginning, as restated	5,532	-	5,005	9,388	19,925	33,320
Additions:						
Deposits in civil suits	12,537	-	-	-	12,537	13,742
Fines	-	913	71,776	9,952	82,641	112,114
Bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,132</u>	<u>6,132</u>	<u>8,742</u>
Total collections	<u>12,537</u>	<u>913</u>	<u>71,776</u>	<u>16,084</u>	<u>101,310</u>	<u>134,598</u>
Reductions:						
Payments by order of the Court	2,515	-	-	-	2,515	4,926
Refund of deposits	394	-	-	5,135	5,529	11,461
Fees transferred to General Fund	-	76	15,972	-	16,048	15,980
Fines transferred to other funds	-	-	-	10,940	10,940	17,851
District attorney	-	40	1,665	-	1,705	1,340
City marshal	1,749	30	6,160	-	7,939	10,094
Sheriff	317	-	-	-	317	359
Other fees	220	2	438	-	660	3,001
Indigent defender board	-	55	12,045	-	12,100	16,168
Crime lab	-	50	4,640	-	4,690	6,980
LA commission on law enforcement	-	12	1,034	-	1,046	1,529
Witness fees	-	4	2,751	-	2,755	5,976
Judges support compensation fee	2,012	-	-	-	2,012	2,102
Judicial costs	-	4	876	-	880	1,062
Clerk of Court	430	-	-	-	430	345
City of Kaplan	-	-	26,573	-	26,573	40,984
Vermilion parish police jury	<u>-</u>	<u>640</u>	<u>-</u>	<u>-</u>	<u>640</u>	<u>2,243</u>
Total distributions	<u>7,637</u>	<u>913</u>	<u>72,154</u>	<u>16,075</u>	<u>96,779</u>	<u>142,401</u>
Unsettled balances, June 30, 2005	<u>\$10,432</u>	<u>\$ -</u>	<u>\$ 4,627</u>	<u>\$ 9,397</u>	<u>\$24,456</u>	<u>\$25,517</u>

See Accountants' Compilation Report.

CITY COURT OF KAPLAN, LOUISIANA

Summary Schedule of Current and Prior Year Findings
and Corrective Action Plan
Year ended June 30, 2005

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/05) --						
<u>Internal Control:</u>						
05-1(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 Green, Clerk	N/A
PRIOR YEAR (06/30/04) --						
<u>Internal Control:</u>						
04-1 (IC)		See item 04-1(IC) above.				
<u>Compliance:</u>						
04-2 (C)	6/30/2004	Actual total expenditures in the general and special revenue funds exceeded budgeted expenditures by 5%. LSA-RS 39:1311 requires the City Court to amend the budget when actual plus projected expenditures for the year exceed budgeted expenditures by 5% or more.	Yes			