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**CITY COURT OF MARKSVILLE**  
Marksville, Louisiana

Financial Report

Year Ended June 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 1-12-2000

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## ACCOUNTANTS' REPORT

The Honorable Angelo J. Piazza III, Judge  
City Court of Marksville  
Marksville, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of Marksville, Louisiana, as of and for the year then ended June 30, 1999, 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 information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated December 20, 1999, on the results of our agreed-upon procedures.

*Kolder, Champagne, Slaven & Rainey, LLC*  
Certified Public Accountants

Marksville, Louisiana  
December 20, 1999

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**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
June 30, 1999

	Governmental	Fiduciary	Account Groups		Totals
	Fund Type Special Revenue	Fund Type Agency Funds	General Fixed Assets	General Long-Term Debt	
<b>ASSETS AND OTHER DEBITS</b>					
Cash	\$ 3,954	\$10,870	\$ -	\$ -	\$ 14,824
Due from other funds	1,121	100	-	-	1,221
Prepaid items	200	-	-	-	200
Equipment	-	-	12,851	-	12,851
Amount to be provided for retirement of general long-term obligations	-	-	-	30,493	30,493
Total assets and other debits	<u>\$ 5,275</u>	<u>\$10,970</u>	<u>\$12,851</u>	<u>\$30,493</u>	<u>\$ 59,589</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$21,308	\$ -	\$ -	\$ -	\$ 21,308
Due to other funds	695	526	-	-	1,221
Payroll taxes payable	1,515	-	-	-	1,515
Advance deposits payable	-	10,444	-	-	10,444
Garnishment payable	-	-	-	-	-
Monthly accounting fees	-	-	-	16,130	16,130
Estimated delinquent payroll taxes, interest and penalties	-	-	-	14,363	14,363
Total liabilities	<u>23,518</u>	<u>10,970</u>	<u>-</u>	<u>30,493</u>	<u>64,981</u>
Fund equity and other credits (deficit):					
Investment in general fixed assets	-	-	12,851	-	12,851
Fund balance - Unreserved, undesignated	<u>(18,243)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,243)</u>
Total fund equity	<u>(18,243)</u>	<u>-</u>	<u>12,851</u>	<u>-</u>	<u>(5,392)</u>
Total liabilities and fund equity	<u>\$ 5,275</u>	<u>\$10,970</u>	<u>\$12,851</u>	<u>\$30,493</u>	<u>\$ 59,589</u>

See accompanying notes and accountants' report.

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
All Governmental Fund Types  
Year Ended June 30, 1999

Revenues:	
Bonds, fines and court costs	\$ 89,966
Miscellaneous	625
Total revenues	<u>90,591</u>
Expenditures:	
General government	88,270
Debt service	2,896
Capital outlay	4,124
Total expenditures	<u>95,290</u>
Excess (deficiency) of revenues over expenditures	<u>(4,699)</u>
Other financing sources (uses):	
Operating transfers in	103
Operating transfers out	<u>(103)</u>
Total other financing sources (uses)	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(4,699)
Fund balance (deficit), beginning	<u>(13,544)</u>
Fund balance (deficit), ending	<u><u>\$(18,243)</u></u>

See accompanying notes and accountants' report.

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to financial Statements

(1) Summary of Significant Accounting Policies -

The City Court of Marksville (City Court) was created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statutes (LRS). The statutes provide for the territorial jurisdiction, powers, authority, functions, election or appointment, tenure, and compensation of the judge, clerk, and marshal or constable of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LRS 13:1894, is limited to the trial of offenses committed within its territorial jurisdiction that are not punishable by imprisonment at hard labor, including the trial of cases involving the violation of any city or parochial ordinance. In addition, the judge may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all cases not capital. The City Court's civil jurisdiction, as provided by LRS 13:1891, is provided in the applicable provisions of the Louisiana Code of Civil Procedure.

The city judge, as provided by LRS 13:1872, is elected for a term of six years and, except as otherwise provided in LRS 13:1875, receives an annual salary payable monthly by the City of Marksville and the Avoyelles Parish Police Jury. As provided by LRS 13:1879, the city clerk is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed. The clerk is responsible for maintaining the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LRS 13:1879, is elected for a term of six years and receives an annual salary as enumerated in LRS 13:1883. The marshal is the executive officer of the court and executes the orders and mandates of the court, makes arrest and preserves the peace.

The City Court has special provisions that are enumerated under LRS 13:2488.51-59. These statutes govern the court's rules of conduct, salary and city judge's fees, salaries of the marshal and clerk, collection of fines, forfeitures, penalties and costs, and cost of criminal matters.

The accounting and reporting policies of the City Court of Marksville conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the requirements set forth in the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the City Court includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the city judge and marshal as independently elected officials. The authority of the City Court, its operations and legal responsibility, is autonomous from that of the City of Marksville.

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the City Court of Marksville are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Governmental Funds -

Special revenue funds

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 specified purposes.

Fiduciary Funds -

Agency Funds

The agency funds account for assets held by the City Court in a custodial capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental funds are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.



CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Fines and court costs are recognized when the court is entitled to the funds (1) when the defendant has entered a guilty plea and agreed to forfeit the bond, or (2) when the court has found the defendant guilty of the charged offense and has ordered the defendant to pay the appropriate fine and cost of the court.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. Budgetary Practice

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

F. Accumulated Unpaid Vacation, Sick-Pay and Other Employee Benefits

Employees of the City Court of Marksville are not covered under any specific sick-leave policy. Employees are granted 10 days of vacation leave annually. It is the City Court's policy that unused compensated absences lapse at the end of each year. Therefore, no accruals for accumulated unused compensated absences have been made in these general purpose financial statements.

G. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

(2) Cash Balances

At June 30, 1999, the City Court of Marksville has cash balances (book balances) totaling \$14,824.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owed by the fiscal agent bank. The market value of the pledged securities plus the federal 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.

Deposit balances (bank balances) held by financial institutions for the City Court at June 30, 1999 of \$22,112 were insured by the Federal Deposit Insurance Corporation (FDIC).

(3) Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
Governmental fund type:		
Special revenue funds -		
Civil court maintenance	\$ -	\$ 100
<i>Criminal court operating</i>	1,121	-
City court marshall	-	595
City court police officers witness	-	-
Fiduciary fund type:		
Agency Fund -		
Civil court	100	432
Criminal court bonds and fines	-	94
	\$ 1,221	\$ 1,221

(4) Changes in General Fixed Asset

A summary of changes in general fixed assets follows:

	Furniture and Equipment
Balance, June 30, 1998	\$ 8,727
Additions	4,124
Reductions	-
Balance, June 30, 1999	\$ 12,851

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

Because there were insufficient accounting records from the prior administration of the Marksville City Court and no original purchase documents were available for determining the cost or age of general fixed assets purchased under that administration, \$8,727 of office furniture and equipment was estimated by physically inspecting the condition of the equipment and furniture and using acquisition costs of like equipment and furniture.

(5) Changes in General Long-Term Debt

The City Court of Marksville's general long-term obligations consist of the following at June 30, 1999:

Monthly accounting fees through June 30, 1999	\$ 16,130
Department of the Treasury, Internal Revenue Service, notice dated March 22, 1999, Form 941, tax period December 31, 1989, penalty and interest assessed only through March 22, 1999.	<u>14,363</u>
Total general long-term obligations	<u><u>\$ 30,493</u></u>

The following is a summary of the long-term debt transactions for the year ended June 30, 1999:

	<u>Unpaid Monthly Accounting Fees</u>	<u>Estimated Delinquent Payroll taxes, interest and penalties</u>	<u>Totals</u>
Balances, June 30, 1998	\$ 12,830	\$ 9,558	\$ 22,388
Additions	3,300	4,805	8,105
Deletions	<u>-</u>	<u>-</u>	<u>-</u>
Balances, June 30, 1999	<u><u>\$ 16,130</u></u>	<u><u>\$ 14,363</u></u>	<u><u>\$ 30,493</u></u>

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

(6) Retirement Commitment

All employees of the city court participate in the social security retirement system except for the city judge who participates in the Louisiana State Employees' Retirement System.

Louisiana State Employees' Retirement System

The City Court judge participates in the Louisiana State Employees' Retirement System (the System), a cost-sharing multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P. O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 12.0% of their annual covered salary and the City Court is required to contribute at the statutory rate of 12.4% of the annual covered payroll. The City Court's contributions to the system for the year ended June 30, 1999 was \$4,601, equal to the required contribution.

(7) Changes in Agency Fund Assets and Liabilities

A summary of changes in Agency Fund assets and liabilities follows:

<u>Civil Court Fund</u>	<u>Balances June 30, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances June 30, 1999</u>
Assets				
Cash	\$ 9,795	\$ 40,582	\$ 39,601	\$ 10,776
Due from other funds	100	-	-	100
Total assets	<u>\$ 9,895</u>	<u>\$ 40,582</u>	<u>\$ 39,601</u>	<u>\$ 10,876</u>

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

Civil Court Fund	Balances June 30, 1998	Additions	Deductions	Balances June 30, 1999
<b>Liabilities</b>				
Advance civil fees	\$ 9,895	\$ 9,795	\$ 9,246	\$ 10,444
Due to city court maintenance fund	-	3,243	3,243	-
Due to city judge	-	17,029	17,029	-
Due to city marshall	-	3,116	3,116	-
Due to criminal court fund	-	432	-	432
Due to judge's supplemental fund	-	5,184	5,184	-
Due to other governmental agencies	-	1,783	1,783	-
Total liabilities	<u>\$ 9,895</u>	<u>\$ 40,582</u>	<u>\$ 39,601</u>	<u>\$ 10,876</u>
<b>Civil Court Garnishment Fund</b>				
<b>Assets</b>				
Cash	<u>\$ 241</u>	<u>\$ 17,438</u>	<u>\$ 17,679</u>	<u>\$ -</u>
<b>Liabilities</b>				
Garnishment payable	241	16,489	16,730	-
Due to city marshall	-	949	949	-
Total liabilities	<u>\$ 241</u>	<u>\$ 17,438</u>	<u>\$ 17,679</u>	<u>\$ -</u>
<b>Criminal Court Bonds and Fines Fund</b>				
<b>Assets</b>				
Cash	<u>\$ 94</u>	<u>\$ 124,162</u>	<u>\$ 124,162</u>	<u>\$ 94</u>

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

<u>Criminal Court Bonds and Fines Fund</u>	<u>Balances June 30, 1998</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balances June 30, 1999</u>
Liabilities				
Due to criminal court fund	\$ -	\$ 78,154	\$ 78,154	\$ -
Due to City of Marksville	-	6,493	6,493	-
Due to city prosecutor	-	5,850	5,850	-
Due to crime lab	-	5,049	5,049	-
Due to crime victim's fund	-	1,568	1,568	-
Due to law officer's training	-	740	740	-
Due to Police Jury	-	2,672	2,672	-
Due to indigent defender board	-	9,250	9,250	-
Due to city court marshal fund	-	3,569	3,569	-
Due to city court police officer witness fund	-	4,825	4,825	-
Due to juvenile detention	-	2,775	2,775	-
Due to other funds	94	132	132	94
Other	-	3,085	3,085	-
Total liabilities	<u>\$ 94</u>	<u>\$ 124,162</u>	<u>\$ 124,162</u>	<u>\$ 94</u>

(8) Deficit Fund Balance

The Criminal Court Operating special revenue fund has a deficit fund balance of \$20,683 as of June 30, 1999. It is anticipated that the deficit will be funded by excess revenues in subsequent periods.

**SUPPLEMENTAL INFORMATION**

**SCHEDULES OF INDIVIDUAL FUNDS**



## **SPECIAL REVENUE FUNDS**

### **Civil Court Maintenance Fund**

This fund is used to account for various maintenance and repair costs associated with the operation of the Civil Division of the City Court. Revenues consist of \$10 per each civil court case filed.

### **Criminal Court Operating Fund**

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with the non-civil cases.

### **City Court Clerk's Fund**

This fund is used to account for the City Court's Clerks' travel and convention costs. Revenues consist of court costs levied in connection with non-civil cases.

### **City Court Marshal's Fund**

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other cost associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court cost levied in connection with civil and non-civil cases.

### **City Court Police Officers Witness Fund**

This fund is used to account for payments to off-duty police officers for their teestimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE  
 Marksville, Louisiana  
 Special Revenue Funds

Combining Balance Sheet  
 June 30, 1999

With Comparative Totals for June 30, 1998

		Civil Court Maintenance	Criminal Court Operating	City Court Clerk	City Court Marshall	City Court Police Officers Witness	Totals 1999	1998
<b>ASSETS</b>								
Cash	\$	356	819	-	2,475	304	3,954	3,175
Prepaid expenses		-	200	-	-	-	200	-
Due from other funds		-	1,121	-	-	-	1,121	558
Total assets	\$	<u>356</u>	<u>2,140</u>	<u>-</u>	<u>2,475</u>	<u>304</u>	<u>5,275</u>	<u>3,733</u>
<b>LIABILITIES</b>								
Liabilities:								
Accounts payable	\$	-	21,308	-	-	-	21,308	14,792
Due to other funds		100	-	-	595	-	695	564
Payroll taxes payable		-	1,515	-	-	-	1,515	1,921
Total liabilities		100	22,823	-	595	-	23,518	17,277
Fund balance (deficit):								
Unreserved, undesignated		256	(20,683)	-	1,880	304	(18,243)	(13,544)
Total liabilities and fund balance	\$	<u>356</u>	<u>2,140</u>	<u>-</u>	<u>2,475</u>	<u>304</u>	<u>5,275</u>	<u>3,733</u>

CITY COURT OF MARKSVILLE  
 Marksville, Louisiana  
 Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	Civil Court Maintenance	Criminal Court Operating	City Court Clerk	City Court Marshall	City Court Police Officers Witness	Totals
<b>Revenues:</b>						
Bonds, fines, and court costs	\$4,351	\$ 77,501	\$ -	\$ 3,359	\$ 4,755	\$ 89,966
Miscellaneous	-	625	-	-	-	625
Total revenues	<u>4,351</u>	<u>78,126</u>	<u>-</u>	<u>3,359</u>	<u>4,755</u>	<u>90,591</u>
<b>Expenditures:</b>						
Current - general government						
Insurance	-	275	-	-	-	275
Office	718	4,989	-	3	-	5,710
Salaries	-	48,812	-	-	-	48,812
Payroll taxes	-	3,430	-	-	-	3,430
Bailiff	-	2,750	-	-	-	2,750
Witness fees	-	-	-	-	4,650	4,650
Dues and subscriptions	-	1,421	-	138	-	1,559
Repairs & maintenance	500	415	-	2,180	-	3,095
Professional services	-	4,900	-	-	-	4,900
Utilities and telephone	-	4,221	-	594	-	4,815
Judge's retirement	-	2,388	-	-	-	2,388
Penalties and interest	-	1,379	-	-	-	1,379
Uniforms	-	708	-	-	-	708
Miscellaneous	-	3,639	-	160	-	3,799
Total general government	<u>1,218</u>	<u>79,327</u>	<u>-</u>	<u>3,075</u>	<u>4,650</u>	<u>88,270</u>
Debt service -						
Principal	-	2,896	-	-	-	2,896
Interest	-	-	-	-	-	-
Total debt service	<u>-</u>	<u>2,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,896</u>
Capital outlay -						
Equipment	<u>3,301</u>	<u>823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,124</u>
Total expenditures	<u>4,519</u>	<u>83,046</u>	<u>-</u>	<u>3,075</u>	<u>4,650</u>	<u>95,290</u>
Excess (deficiency) of revenues over expenditures	<u>(168)</u>	<u>(4,920)</u>	<u>-</u>	<u>284</u>	<u>105</u>	<u>(4,699)</u>
Other financing sources (uses):						
Operating transfers in	-	103	-	-	-	103
Operating transfers out	<u>(103)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(103)</u>
Total other financing sources (uses)	<u>(103)</u>	<u>103</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(271)</u>	<u>(4,817)</u>	<u>-</u>	<u>284</u>	<u>105</u>	<u>(4,699)</u>
Fund balance (deficit), beginning	<u>527</u>	<u>(15,866)</u>	<u>-</u>	<u>1,596</u>	<u>199</u>	<u>(13,544)</u>
Fund balance (deficit), ending	<u>\$ 256</u>	<u>\$(20,683)</u>	<u>\$ -</u>	<u>\$ 1,880</u>	<u>\$ 304</u>	<u>\$(18,243)</u>

**OTHER INFORMATION**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Angelo J. Piazza, III, Judge  
City Court of Marksville  
Marksville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of City Court of Marksville, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Marksville's compliance with certain laws and regulations during the year ended June 30, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. 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.

### *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the fiscal year ended June 30, 1999 for material and supplies exceeding \$15,000, or public works exceeding \$100,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

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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  
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1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (504) 384-2020  
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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 70511  
Phone (337) 893-7944  
Fax (337) 893-7946

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

### *Budgeting*

5. Obtained a copy of the legally adopted budget and all amendments.

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city courts) are not required to adopt budgets.

6. Trace the budget adoption and amendments to the published advertisement in the official journal.

See response to agreed-upon procedure (5) above.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

See response to agreed-upon procedure (5) above.

### *Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the City Court Judge.

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

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 like indebtedness.

10. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances or gifts.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the City Court of Marksville and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Rainey, LLC***  
Certified Public Accountants

Marksville, Louisiana  
December 20, 1999

CITY COURT OF MARKSVILLE  
 Marksville, Louisiana

Summary Schedule of Current and Prior Year Findings  
 Year Ended June 30, 1999

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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CURRENT YEAR (06/30/99) --

There are no current year findings and/or management comments.

PRIOR YEAR (06/30/98) --

There were no prior year findings and/or management comments that required follow-up procedures.