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**CITY COURT OF VILLE PLATTE**  
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1997

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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

**FEB 18 1998**

Release Date: \_\_\_\_\_

1998 FEB 18 10 11 AM

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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The Honorable Donald J. Lawry, Jr., Judge  
City Court of Ville Platte  
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of Ville Platte, a component unit of the City of Ville Platte, Louisiana, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Judge of the City Court of Ville Platte. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures on the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Ville Platte, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 29, 1997 on our consideration of the City Court of Ville Platte's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City Court of Ville Platte, Louisiana, taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City Court of Ville Platte. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the City Board of Ville Platte.

*Kolder, Champagne, Murren & Rixey, L.L.C.*  
Certified Public Accountants

Ville Platte, Louisiana  
September 15, 1991

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONTINUED)

CITY OF ST. LOUIS PLATE  
 CITY PARKS, DISTRICT

Consolidated Balance Sheet - all Fund Types and Account Groups  
 June 30, 1997

	Governmental		Business Enterprises		Totals	
	Fund Types		Account Groups		Governmental Only	
	General	Special Revenue	General Funds	Special Long-Term Debt	1997	1996
<b>ASSETS</b>						
Cash	\$8,500	\$186,575	\$ -	\$ -	\$195,075	\$184,271
Due from other Funds	-	-	-	-	4,000	4,000
Equipment	-	4,500	20,548	-	25,048	25,248
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	50
<b>Total assets</b>	<b>\$8,500</b>	<b>\$191,075</b>	<b>\$20,548</b>	<b>\$ -</b>	<b>\$224,123</b>	<b>\$213,559</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Due from payable	\$1,700	\$ -	\$ -	\$ -	\$ 1,700	\$ 1,700
Due to other Funds	-	4,000	-	-	4,000	4,000
Due to other governmental entities	242	-	-	-	242	2,154
Other liabilities	488	1,000	-	-	1,488	441
Residual for payable	-	-	-	-	-	-
City Washell Fund payable	-	275	-	-	275	-
Admitted capital payable	-	9,000	-	-	9,000	10,400
Other Fund payable	-	1,000	-	-	1,000	-
Required fund allocation payable	-	-	-	-	-	10
<b>Total liabilities</b>	<b>2,430</b>	<b>\$16,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$18,705</b>	<b>\$18,251</b>
<b>Fund equity</b>						
Fund balance - unreserved, undesignated	7,800	175,000	-	-	182,800	165,701
Investment in general fixed assets	1,700	1,800	20,548	-	24,048	22,858
<b>Total fund equity</b>	<b>9,500</b>	<b>176,800</b>	<b>\$20,548</b>	<b>\$ -</b>	<b>\$206,848</b>	<b>\$188,559</b>
<b>Total liabilities and fund equity</b>	<b>\$11,930</b>	<b>\$197,075</b>	<b>\$20,548</b>	<b>\$ -</b>	<b>\$235,573</b>	<b>\$201,810</b>

The accompanying notes are an integral part of this statement.

1991 BUDGET BY FUND TYPE  
 Villa Planes, Louisiana

Detailed Statement of Revenue, Expenditures, and Changes in Fund Balances -  
 All Governmental Fund Types  
 Year Ended June 30, 1991

	Actual	1991 Est.	1990	
			Actual	% of 1991
<b>Revenue:</b>				
Fines	\$55,000	\$140,211	\$75,000	53.50%
Court costs	154,000	-	154,000	107.13%
Surveys	25,000	-	11,000	44.00%
Total paid defendant's board	20,000	-	11,500	57.50%
Crime lab charges	4,000	-	4,000	100%
Louisiana Commission on Law Enforcement	1,700	-	1,700	100%
Louisiana Court Const. Fund	-	41,000	41,000	100%
Crime Victim Reparation	4,000	-	4,000	100%
Miss. State Police Department	2,000	-	2,000	100%
Office of State Police	1,500	-	1,000	66.67%
State's Dept. Court Costs	2,700	-	2,700	100%
Supreme Court Fees	2,000	-	2,000	100%
Marshall Discovery Fees	100	-	100	100%
Louisiana Probation Fund for Services	2,000	-	2,000	100%
Miscellaneous	-	1,000	1,000	100%
<b>Total revenues</b>	<b>784,000</b>	<b>191,211</b>	<b>704,000</b>	<b>368.20%</b>
<b>Expenditures:</b>				
Personnel				
Funds allocated to other governmental units	358,000	-	358,000	100%
Court costs	127,000	3,000	140,000	109.84%
Marshall	-	1,000	1,000	100%
Office expense	-	2,000	2,000	100%
Supplemental salaries	-	16,000	16,000	100%
Accounting	-	2,000	2,000	100%
Utilities and postage fees	-	10,750	10,750	100%
Fees and subscriptions	-	100	100	100%
Auto expenses	-	1,000	1,000	100%
Supplies & materials	-	1,000	1,000	100%
Professional development	-	100	100	100%
Utilities	-	1,000	1,000	100%
Appropriation activity of other funds	-	40,000	40,000	100%
Judge's retirement	-	1,000	1,000	100%
Civil fees - judge and marshal	-	27,000	27,000	100%
Admission fees and publications	-	-	-	0%
Courtroom	-	2,000	2,000	100%
Recruitment fees	-	50	50	100%
Miscellaneous	-	1,400	1,400	100%
Travel	-	1,000	1,000	100%
Legal fee survey	-	-	-	0%
Food service	-	100	100	100%
<b>Total expenditures</b>	<b>485,000</b>	<b>70,150</b>	<b>604,000</b>	<b>125.57%</b>
<b>Revenue less/less of revenues over expenditures</b>	<b>299,000</b>	<b>121,061</b>	<b>100,000</b>	<b>82.63%</b>
<b>Fund balance, beginning</b>	<b>1,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300.00%</b>
<b>Fund balance, ending</b>	<b>4,000</b>	<b>421,061</b>	<b>400,000</b>	<b>400.00%</b>

The accompanying notes are an integral part of this statement.

CITY COURT OF WILHELM BLAUME  
Wille BLAUME, Louisiana

Shown in Financial Statements

(ii) summary of significant accounting policies -

The accounting and reporting policies of the City Court of Wille Blauwe conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:111 and to the guides set forth in the industry audit guide, GAO/GS: 1984: 103, Public of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The City Court of Wille Blauwe is a component unit of the City of Wille Blauwe, the primary government. The City Court is financially dependent on the City of Wille Blauwe for office space and contractors and is therefore considered a component unit. These financial statements report only the City Court of Wille Blauwe, the component unit.

B. Fund Accounting

The accounts of the City Court of Wille Blauwe 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 the 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 general fund types and are listed below as follows:

Governmental Funds -

General Fund

The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

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.

CITY COURT OF WILSA PLATTE  
WILSA PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

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.

Long-term liabilities reported 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. Their revenues are recognized when they become measurable and available as cash or cash equivalents.

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



CITY COURT OF VILLE PLATTE  
VILLE PLATTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

E. MANDATORY FUNDING

LOUISIANA REVISED STATUTE 28:1302 specifically states that only judicial expense funds from judges are to adopt budgets. Other funds of judges being essential are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

F. COMPARATIVE DATA

Comparative Total Data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations.

G. TOTAL COLUMNS ON COMBINED STATEMENTS - SPECIFIC

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. Intended eliminations have not been made in the aggregation of this data.

420 Cash Balances

Under state law, 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 certificates and time deposits of state banks organized in Louisiana. At June 30, 1997, City Court has cash balances from balances totaling \$380,878.

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 deposit insurance must at all times equal the amount on deposits with the fiscal agent bank.

CITY COURT OF WILLS PLATON  
Wills Platon, Louisiana

Notes to Financial Statements (Continued)

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) at June 30, 1987, are as follows:

Bank balances	\$213,031
---------------	-----------

At June 30, 1987 the deposits are secured as follows:

Federal deposit insurance	\$158,440
Pledged securities (category 3)	54,591
Total	\$213,031

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the banker or dealer, or by its trust department or agent, but not in the City Court's name. Even though the pledged securities are considered collateralized (Category 3) Louisiana Revised Statute 39:2213 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City Court that the fiscal agent has failed to pay deposited funds upon demand.

(2) Expenditures of the City Court Office Paid by the City of Wills Platon

The cost of some expenditures for the operation of the City Court of Wills Platon, as required by Louisiana Revised Statute 39:2803, is paid by the City of Wills Platon, Louisiana. These expenditures are not included in the accompanying financial statements.

#### SUPPLEMENTAL INFORMATION

**SCHEDULE OF INDIVIDUAL FINES  
AND ACCOUNT RECEIPTS**

GENERAL FUND

To account for revenues traditionally associated with governments which are not required to be accounted for in another fund.

CITY COURT OF WILK FLATTE  
 Wilk Flatts, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 1993 and 1994

	<u>1993</u>	<u>1994</u>
<b>ASSETS</b>		
Cash	\$8,385	\$9,583
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Cash bonds payable	\$1,798	\$1,993
Due to other governmental units (for bonds)	343	-
Other liabilities	<u>588</u>	<u>508</u>
Total Liabilities	2,729	2,501
Fund balance - unreserved, undesignated	5,656	7,082
Total Liabilities and Fund balance	<u>\$8,385</u>	<u>\$9,583</u>

CITY COURT OF VILLE PLATTE  
 Ville Platte, Louisiana  
 General Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Years Ended June 30, 1987 and 1986

	<u>1987</u>	<u>1986</u>
<b>Revenues:</b>		
Fines	\$138,388	\$ 88,587
Court costs	174,848	88,424
Severalty	85,829	28,200
Indigent defender's board	24,208	24,200
Crime lab charges	8,348	7,664
Louisiana commission on law enforcement	3,583	1,840
Crime victim separation	4,014	3,897
Office of state police	3,550	210
Clark's app. court costs	2,712	1,880
Ville Platte police department	3,849	4,813
Supreme court fees	1,408	1,440
Louisiana rehabilitation services	1,830	1,453
District Attorney fees	587	-
Total revenues	<u>388,298</u>	<u>326,215</u>
<b>Expenditures:</b>		
Current -		
Fines remitted to other governmental units	210,138	188,870
Court costs	187,748	82,811
Miscellaneous expenses	-	38
Total expenditures	<u>397,886</u>	<u>271,719</u>
Excess (Deficiency) of revenues over expenditures	(9,588)	14001
Fund balance, beginning	<u>7,385</u>	<u>7,387</u>
Fund balance, ending	\$ 8,408	\$ 7,188
	*****	*****

SPECIAL REVENUE FUNDS

Criminal Court Cash Fund - To account for the receipt and use of proceeds of criminal cases and charges. Expenditures for maintaining the court are paid from this fund.

Collection Fund - To account for the receipt and subsequent disbursement of civil docket fees, small claims fees, and garnishments. Funds are posted by the plaintiff filing the suit and are held until the cases are processed. After the cases are processed, funds are disbursed.



CITY COURT OF VILLE PLATTE  
 Ville Platte, Louisiana  
 Special Revenue Funds

Combining Balance Sheet  
 June 30, 1993  
 with comparative totals for June 30, 1992

	CRIMINAL Court		TOTALS	
	1993	1992	1993	1992
<b>ASSETS</b>				
Cash	\$186,847	\$18,500	\$186,378	\$186,300
Due from other funds	4,808	-	4,808	4,792
Total assets	\$191,655	\$18,500	\$191,186	\$191,092
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Due to other funds	-	\$ 4,000	\$ 4,000	\$ 4,100
Due to other governmental units	-	-	-	8,100
Restitution payable	-	-	-	-
City Marshall fees payable	-	478	478	-
Advance deposits payable	-	8,382	8,382	10,104
Judge's fees payable	-	3,482	3,482	-
Other liabilities	-	3,000	3,000	300
Total liabilities	-	18,262	18,262	22,604
<b>Fund balance (deficit) - UNRESERVED, undesignated</b>				
	178,887	(178)	178,709	(178,499)
Total liabilities and fund balances	\$178,887	\$18,084	\$196,978	\$198,300

CITY COURT OF YULE FLORE  
Yule Flore, Louisiana  
Special Revenue Fund

auditing statement of revenues, expenditures, and changes in fund balances  
Year Ended June 30, 1987  
with Comparative Totals for Year Ended June 30, 1986

	original funds data	inflation	Totals	
			1987	1986
<b>Revenues</b>				
Court fees	\$48,270	\$ -	\$48,270	\$ 48,270
Attorney court work fees	-	41,955	41,955	50,523
Miscellaneous	-	1,063	1,063	708
Total revenues	<u>\$48,270</u>	<u>\$43,018</u>	<u>\$91,288</u>	<u>\$100,401</u>
<b>Expenditures</b>				
Current -				
Retired	-	1,063	1,063	908
Court fees	-	3,065	3,065	3,458
Office supplies	889	1,754	1,865	2,000
Supplies and materials	18,288	-	18,288	28,155
Printing	1,000	-	1,000	1,000
Utilities and telephone fees	12,711	-	12,711	14,811
Rent and subscriptions	389	-	389	-
Rent and subscriptions	778	3,328	1,867	2,886
Auto repairs	1,867	-	1,867	1,867
Supplies & maintenance	474	-	474	574
Fuel and oil	3,421	-	3,421	3,750
Appropriation for fees of -				
Yule Flore	42,866	-	42,866	50,511
Judge's retainer	-	1,131	1,131	1,131
Civil fees - Judge and courtiers	-	17,500	17,500	20,517
Advertising and publications	-	-	-	808
Contractor	1,750	-	1,750	1,750
Miscellaneous fees	88	-	88	111
Miscellaneous	1,478	1,798	2,776	246
Travel	121	-	121	1,814
Capital better	-	-	-	10,849
Other services -				
at Yule	339	-	339	3,715
insurance	181	-	181	207
Total expenditures	<u>\$92,528</u>	<u>\$44,686</u>	<u>\$138,854</u>	<u>\$92,547</u>
Balance (deficiency) of fund/total year ended June	43,841	11,064	47,773	28,854
Fund balances, beginning	<u>322,400</u>	<u>302</u>	<u>322,400</u>	<u>322,400</u>
Fund balances, ending	<u>\$366,241</u>	<u>\$ 1,166</u>	<u>\$370,173</u>	<u>\$351,254</u>

CITY COUNTY OF WILLS PLATEAU  
 Wills Plateau, Louisiana  
 Special Revenue Fund  
 Criminal Court Cost Fund

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 YEARS ENDED JUNE 30, 1987 and 1986

	<u>1987</u>	<u>1986</u>
<b>Revenues:</b>		
Court costs	\$28,312	\$ 28,242
<b>Expenditures:</b>		
Current -		
Office expense	888	813
Supplemental salaries	18,488	29,108
Accounting	1,000	1,000
Mileage and subject's fees	12,751	14,452
Bonds and subscriptions	383	-
Auto expense	738	62
Travel	528	1,848
Repairs & Maintenance	1,887	1,598
Professional development	414	825
Utilities	1,821	1,850
Appropriation to City of Wills Plateau	42,846	28,021
Copies	2,780	2,784
Registration fees	86	821
Miscellaneous	1,478	-
Capital outlay	-	12,488
Debt service -		
Principal	379	3,145
Interest	84	182
Total expenditures	<u>82,826</u>	<u>82,882</u>
Excess (deficiency) of revenues over expenditures	45,486	12,360
<b>Fund balance, beginning</b>	<u>321,888</u>	<u>333,724</u>
<b>Fund balance, ending</b>	<u>367,374</u>	<u>346,084</u>

CITY COURT OF VILLE PLATTE  
 Ville Platte, Louisiana  
 Special Revenue Fund  
 Collection Fund

Comparative Statement of Revenues, Expenditures, and Changes In Fund Balance  
 Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
Advance court cost fees	\$41,955	\$36,660
Miscellaneous	<u>1,853</u>	<u>358</u>
Total revenues	<u>\$43,808</u>	<u>\$37,018</u>
<b>Expenditures:</b>		
Current -		
Marshall	1,043	988
Court costs	2,043	2,488
Office expense	1,754	2,788
Auto expense	2,128	2,380
Judges' retirement	3,275	4,931
Advertising and publications	-	801
Civil fees - judge & marshal	29,100	24,047
Miscellaneous	<u>1,258</u>	<u>685</u>
Total expenditures	<u>\$48,601</u>	<u>\$48,717</u>
Excess (deficiency) of revenues over expenditures	(3,446)	(1,187)
Fund balance, beginning	<u>822</u>	<u>2,309</u>
Fund balance (deficit), ending	\$ (324)	\$ 922

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets.

CITY COMPTROLLER OF VILLES BLANCHES  
Villemarie, Louisiana

Comparative Statement of General Fixed Assets  
JUNE 30, 1977 and 1976

	1977	1976
General fixed assets, at cost:		
Equipment	\$22,548	\$22,548
Investments in general fixed assets:		
Property acquired from Criminal Court Cost Fund	\$22,548	\$22,548

CITY COURT OF VILLE PLATON  
 Ville Platte, Louisiana

COMPARATIVE STATEMENT OF CHANGES IN GENERAL FUND ASSETS  
 Years Ended June 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
General fund assets, beginning of year	\$22,548	\$ 8,479
Additions	-	12,400
Deductions	<u>        </u>	<u>        </u>
General fund assets, end of year	\$22,548	\$20,879

GENERAL LONG-TERM DEBT ACCOUNT SHEET

to account for future lease payments on capital lease agreement.



CITY COURT OF WILLS PARISH  
 Wills Parish, Louisiana

Statement of General Long-Term Debt  
 Years Ended June 30, 1997 and 1998

	Criminal Court	
	<u>Cost Fund</u>	
	<u>1997</u>	<u>1998</u>
Amount to be provided for the Retirement of General Long-Term Debt		
Amount to be provided from court COST FUNDING	\$ - -----	\$ 200 -----
General Long-Term Debt Payable		
Capital lease obligations payable	\$ - -----	\$ 200 -----

## INTERNAL CONTROL AND COMPLIANCE

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Donald J. Lemsey, Jr., Judge  
City Court of Ville Platte  
Ville Platte, Louisiana

We have audited the financial statements of the City Court of Ville Platte, a component unit of the City of Ville Platte, Louisiana, as of and for the year ended June 30, 2007, and have issued our report thereon dated September 19, 2007. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the controller general of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the City Court of Ville Platte's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control over Financial Reporting

In planning and performing our audit, we considered the City Court of Ville Platte's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect the City Court of Ville Platte's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

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MEMBER  
OF THE  
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CERTIFIED PUBLIC ACCOUNTANTS

### Insufficient Segregation of Accounting Functions

Due to the small number of employees, the City Court of Ville Platte did not have adequate segregation of functions within the accounting system.

#### Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

#### Response:

No response is considered necessary.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be a material weakness. However, we believe the reportable condition described above is a material weakness.

This report is intended for the information of the City Court of Ville Platte. However, this report is a matter of public record and its distribution is not limited.

*Kofas, Champagne, Stone & Rainey, LLC*  
Certified Public Accountants

Ville Platte, Louisiana  
September 23, 1991