

24

3120  
98401098

OFFICE  
FILE NO.  
REPORT NO. 1  
City of Marksville  
Public Finance  
Code and Title  
Marksville, La.

98 JUL 1 10 30  
LIBRARY  
STATE OF LOUISIANA

**CITY COURT OF MARKSVILLE**  
Marksville, Louisiana

**Financial Report**

**Year Ended December 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or unlicensed, entity and minor agencies and public officials. The report is available for public inspection at the State Receipt Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-12-98

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b> (Combined statements - District)	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Notes to financial statements	4-15
<b>SUPPLEMENTAL INFORMATION</b>	
<b>SCHEDULE OF INDIVIDUAL FUNDS</b>	
Special Revenue Funds:	
Combined balance sheet	18
Combined statement of revenues, expenditures, and changes in fund balances	20
<b>INTERNAL CONTROL AND COMPLIANCE</b>	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards	21-25

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800  
Facsimile: 847-8800  
www.koldercpa.com

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800  
Facsimile: 847-8800  
www.koldercpa.com

## INDEPENDENT AUDITOR'S REPORT

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800

2000 Lakeside Drive  
Baton Rouge, Louisiana 70802  
Telephone: 847-8800

The Honorable Joseph D. Sierra III, Judge  
City Court of Marksville  
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of Marksville, Louisiana, as of and for the year ended December 31, 1997. These general purpose financial statements are the responsibility of the judge of the City Court of Marksville, Louisiana. 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 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Marksville, Louisiana, as of December 31, 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 our report dated June 13, 1998, on our consideration of the City Court of Marksville'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 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 Marksville. 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.

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

Marksville, Louisiana  
June 12, 2018

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - CONDENSED)

UNITED EAST OF MICHIGAN  
MATERIALS, LIMITED

Consolidated Balance Sheet - All Fund Types and Account Groups  
December 31, 1997

	Governmental Fund Type Special Revenue	Proprietary Fund Type Agency Funds	BLDG. FUND		Total \$990,000,000.00
			General Fund	Special Fund	
<b>ASSETS</b>					
Cash	\$ 1,112	\$11,850	\$ -	\$ -	\$ 12,962
Due from other funds	1,112	100	-	-	1,212
Accounts receivable	-	121	-	-	121
Equipment	-	-	8,127	-	8,127
Amount to be provided for retirement of general long-term debt	-	-	-	76,879	76,879
<b>Total assets</b>	<b>\$ 2,224</b>	<b>\$12,071</b>	<b>\$ 8,127</b>	<b>\$ 76,879</b>	<b>\$ 99,201</b>
	000000	000000	00000	000000	000000
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Due vendors	\$ 1,112	\$ -	\$ -	\$ -	\$ 1,112
Accounts payable	10,128	-	-	-	11,256
Due to other funds	112	660	-	-	772
Payroll taxes payable	1,890	-	-	-	1,890
Interest accrued payable	-	10,000	-	-	10,000
Contingent liabilities	-	20	-	-	20
Wages payable	-	-	-	7,427	7,427
Unexpended obligation payments taxes, interest and penalties	-	-	-	3,328	3,328
<b>Total Liabilities</b>	<b>13,232</b>	<b>11,680</b>	<b>-</b>	<b>11,755</b>	<b>36,667</b>
<b>Fund equity deficiencies:</b>					
fund balance - unreserved, noncapital investment in general fund assets	(10,411)	-	-	-	(10,411)
<b>Total fund equity</b>	<b>(10,411)</b>	<b>-</b>	<b>8,127</b>	<b>-</b>	<b>(2,284)</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,224</b>	<b>\$12,071</b>	<b>\$ 8,127</b>	<b>\$ 11,755</b>	<b>\$ 99,201</b>
	000000	000000	00000	000000	000000

The accompanying notes are an integral part of this statement.

City Court of Marksville  
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances -  
All Governmental Fund Types  
Years Ended December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
<b>Revenues:</b>		
Fees, fines and court costs	\$ 80,863	\$ 87,818
Miscellaneous	2,388	-
Total revenues	<u>83,251</u>	<u>87,818</u>
<b>Expenditures:</b>		
General government	95,948	88,168
Debt service	8,878	3,833
Total expenditures	<u>104,826</u>	<u>92,001</u>
Deficiency of revenues over expenditures	<u>(21,575)</u>	<u>(4,183)</u>
<b>Other financing sources (uses):</b>		
Proceeds from long term debt	8,000	18,155
Operating transfers in	3,441	-
Operating transfers out	<u>(12,881)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,440)</u>	<u>18,155</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>(22,415)</u>	<u>13,972</u>
<b>Fund balance (deficit), beginning, as previously reported</b>	128,300	125,800
<b>Prior period adjustments</b>	<u>15,820</u>	<u>-</u>
<b>Fund balance (deficit), beginning, as restated</b>	<u>144,120</u>	<u>125,800</u>
<b>Fund balance (deficit), ending</b>	<u>\$121,705</u>	<u>\$139,772</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROEVILLE  
MONROEVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

(1) Summary of significant accounting policies -

The City Court of Monroeville (City Court) was created under the authority of Chapter 7 of Title 11 of the Louisiana Revised Statutes (RS). The statutes provide for the territorial jurisdiction, powers, authority, functions, election or appointment, tenure, and compensation of the judge, clerk, and marshal at courthouses of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by RS 13:1884, 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 RS 13:1891, is provided in the applicable provisions of the Louisiana Code of Civil Procedure.

The city judge, as provided by RS 13:1875, is elected for a term of six years and, except as otherwise provided in RS 13:1875, receives an annual salary payable monthly by the City of Monroeville and the Acadiana Parish Police Jury. As provided by RS 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 books 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 RS 13:1876, is elected for a term of six years and receives an annual salary as enumerated in RS 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 RS 13:1884.01-05. 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 Monroeville conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 48:517 and to the requirements set forth in the industry audit guide, Auditing State and Local Governmental Units.



CITY COURT OF MEMPHIS  
Memphis, Tennessee

NOTES TO FINANCIAL STATEMENTS (Continued)

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 essential as independently elected officials. The liability of the City Court, its operations and legal responsibility, is continuous from that of the City of Memphis.

B. Fund Accounting

The accounts of the City Court of Memphis 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 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 rather than expendable grants 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.

CITY COURT OF MONROEVILLE  
Monroeville, 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 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 notified in the funds (i) when the defendant has entered a guilty plea and agreed to forfeit the bond, or (ii) 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.

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

**E. Subsidiary Practice**

Louisiana Revised Statute 13:1181 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city court) 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 14 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. 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.

**H. Total Columns on Combined Statements - Overview**

Total columns on the combined statements - overview are captured 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 reconciliation. Interfund eliminations have not been made in the aggregation of this data.

**(2) Bank Balances**

As December 31, 1987, the City Court of Marksville has cash balances (bank balances) totaling \$11,499.

Under state law, these deposits (or the resulting bank balances) must be secured by Federal Deposit Insurance or the pledge of securities used 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.

**CITY COURT OF MARSHVILLE**  
**Marshville, Louisiana**

**Notes to Financial Statements (Continued)**

Deposit balances (bank balances) held by financial institutions for the City Court at December 31, 1997 of \$18,488 were insured by the Federal Deposit Insurance Corporation (FDIC).

**(3) Interfund Reconciliation, Payables**

	<u>Interfund Reconciliation</u>	<u>Interfund Payables</u>
<b>Governmental fund type:</b>		
<b>Special revenue funds -</b>		
Civil court maintenance	4 -	\$ 100
Criminal court operating	451	-
City court marshal	480	403
City court police officers witness	230	-
<b>Fiduciary fund type:</b>		
<b>Agency Fund -</b>		
Civil court	188	-
Criminal court bonds and fines	-	810
	\$1,333	\$1,313
	*****	*****

**(4) Changes in General Fixed Asset**

A summary of changes in general fixed assets follows:

	<u>Furniture and Equipment</u>
Balance, December 31, 1996	\$8,737
Additions	-
Deductions	-
Balance, December 31, 1997	\$8,737
	*****

Because there were insufficient accounting records from the prior administration of the Marshville City Court and no original purchase documents were available for determining the cost or age of general fixed assets purchased under that administration, \$8,737 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.

CITY COURT OF MARSHVILLE  
 Marshville, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

10) Classes is General Long-Term Debt

The City Court of Marshville's general long-term obligations consists of the following as December 31, 1997:

\$10,114 note to bank, dated August 15, 1994, due in monthly installments of \$450 beginning September 15, 1994, to August 15, 1998, at interest rate of 7.04	\$ 3,600
\$8,840 note to bank, dated March 22, 1997, due in monthly installments of \$218 beginning April 21, 1997, to March 20, 1999, at an interest rate of 8.14	3,400
Total notes payable	7,000

Department of the Treasury, Internal Revenue Service, notice dated November 28, 1995, Form 943, tax period December 31, 1995, penalty and interest assessed only through 1993	8,888
Total general long-term obligations	\$15,888

The following is a summary of the long-term debt transactions for the year ended December 31, 1997:

	Notes Issued	Estimated Delinquent Payroll Taxes, Interest and Penalties	Totals
Balance, December 31, 1996	\$ 6,828	-	\$ 6,828
Additions	8,890	3,568	12,848
Retirements	<u>18,320</u>	<u>-</u>	<u>18,320</u>
Balance, December 31, 1997	\$ 7,428	\$3,568	\$10,996
	*****	*****	*****

CITY COURT OF BARRISVILLE  
BARRISVILLE, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to retire notes payable as of December 31, 1987, including interest payments of \$218 are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988	\$4,783	\$218	\$5,001
1989	488	21	509
	\$5,271	\$239	\$5,510

66 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 statute. 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 64213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 31.5 percent of their annual covered salary and the city court is required to contribute at the statutory rate of 13.44 through July 1987, and 13.84 thereafter of the annual covered payroll. The City Court's contributions to the system for the year ended December 31, 1987, 1988 and 1989 were \$1,878, 2094 and \$1,446, respectively, equal to the required contribution for each year.

**GOV. COURT OF MONROVILLE**  
**Monroville, Louisiana**

Notes to Financial Statements (Continued)

17) Changes in Agency Fund Assets and Liabilities

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

	Balance January 1, <u>1997</u>	<u>1997</u>		Balance December 31, <u>1997</u>
		Additions	Deductions	
<b>Civil Court Fund</b>				
<b>Assets</b>				
Cash	\$11,790	\$27,306	\$28,379	\$10,717
Due from other funds	<u>380</u>	<u>-</u>	<u>-</u>	<u>380</u>
<b>Total assets</b>	<b>\$12,170</b>	<b>\$27,306</b>	<b>\$28,379</b>	<b>\$11,097</b>
<b>Liabilities</b>				
Advance civil fees	\$11,830	\$ 4,000	\$ 1,841	\$14,000
Due to city clerk	-	3,000	3,000	-
Due to city judge	-	12,321	12,321	-
Due to city marshal	-	2,429	2,429	-
Due to judge's	-	3,980	3,980	-
supplemental fund	-	-	-	-
Due to other governmental	-	1,820	1,820	-
agencies	<u>-</u>	<u>1,820</u>	<u>1,820</u>	<u>-</u>
<b>Total liabilities</b>	<b>\$11,830</b>	<b>\$27,349</b>	<b>\$28,370</b>	<b>\$14,000</b>
<b>Civil Court Restricted Fund</b>				
<b>Assets</b>				
Cash	\$ -	\$18,000	\$18,000	\$ 00
<b>Liabilities</b>				
Restrictions payable	\$ -	\$17,000	\$17,000	\$ 00
Due to city marshal	-	3,000	3,000	-
Other	<u>-</u>	<u>180</u>	<u>180</u>	<u>-</u>
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$ 00</b>

**CITY COURT OF MONROEVILLE**  
**Monroeville, Louisiana**

**Notes to Financial Statements (Continued)**

	Balance	<u>1997</u>		Balance
	January 1, <u>1997</u>	Additions	Deductions	December 31, <u>1997</u>
<b>Criminal Court Funds</b>				
<b>and Other Funds</b>				
<b>Assets</b>				
Cash	\$ -	\$96,461	\$96,078	\$ 629
Accounts receivable	-	131	-	131
<b>Total assets</b>	<b>\$ -</b>	<b>\$96,592</b>	<b>\$96,078</b>	<b>\$ 660</b>
	*****	*****	*****	*****
<b>Liabilities</b>				
Due to criminal court court fund	\$ -	\$73,601	\$73,601	\$ -
Due to City of Monroeville	-	8,859	8,859	-
Due to crime lab	-	5,325	5,325	-
Due to crime victim's fund	-	3,328	3,328	-
Due to law officer's training	-	848	848	-
Due to Independent defender board	-	6,373	6,373	-
Due to city court marshal fund	-	3,778	3,778	-
Due to city court police officer witness fund	-	3,328	3,328	-
Due to other funds	-	688	-	688
Other	-	481	481	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$96,792</b>	<b>\$96,078</b>	<b>\$ 660</b>
	*****	*****	*****	*****

**04** Price Period Adjustments

The prior period adjustment consists of a reclassification of an estimated amount due to the Department of Treasury for payroll taxes arising from a notice dated November 29, 1995. The City Court has not received subsequent notifications from the Department of Treasury demanding payment. Since there are no current available resources in the governmental fund types and no recent demand of payment has been received by the City Court, the potential debt has been reclassified to the general long-term debt account group.



CITY COUNCIL OF MARKSVILLE  
MARKSVILLE, LOUISIANA

Notes to Financial Statements (Continued)

(5) Deficit Fund Balance

The Criminal Court Operating special revenue fund has a deficit fund balance of \$18,000 as of December 31, 1997. It is anticipated that the deficit will be funded by excess revenues in subsequent periods.

#### SUPPLEMENTAL INFORMATION

**SCHEDULE OF INVESTING FUNDS**

#### SPECIAL REVENUE FUNDS

These funds account for revenues generated from assessments of court cost which are imposed in association with both criminal and civil cases heard by the court.

**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 \$18 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 clerk's 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 costs associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court costs 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 testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

City Court of Bartlett  
 Bartlett, Louisiana  
 Special Revenue Funds

Combining Balance Sheet  
 Year Ended December 31, 2022

	City Court Bartlett	Original Court Bartlett	City Court Cochon	City Court Gardere	City Court Phillips Children Adoption	Total
<b>ASSETS</b>						
Cash	\$ 547	\$ -	\$ -	\$1,799	\$ 266	\$ 2,612
Due from other funds	-	483	-	483	355	1,321
<b>Total assets</b>	<b>\$ 547</b>	<b>\$ 483</b>	<b>\$ -</b>	<b>\$2,282</b>	<b>\$ 621</b>	<b>\$ 3,933</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Cash overstate	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Accounts payable	-	75,000	-	-	-	75,000
Due to other funds	483	-	-	483	-	966
Payroll taxes payable	-	1,000	-	-	-	1,000
Total Liabilities	483	3,500	-	483	-	4,466
<b>Fund balances (equities)</b>						
Reserves, undistributed	62	111,833	-	1,799	621	124,255
<b>Total Liabilities and fund balances</b>	<b>\$ 547</b>	<b>\$ 483</b>	<b>\$ -</b>	<b>\$2,282</b>	<b>\$ 621</b>	<b>\$ 3,933</b>

City Court of Bartoville  
Bartoville, Louisiana  
Special Revenue Funds

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances  
For Ended November 30, 2020

	2020 Actual	2020 Budget	2019 Actual	2019 Budget	City Court Fiscal 2019 Items Not in 2020	Change
	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE	BALANCE
<b>Revenues:</b>						
Bonds, fines, and court costs	\$ 1,200	\$ 25,451	\$ -	\$1,370	\$1,370	\$ 60,001
Wholesale taxes	-	2,000	-	-	-	2,000
Total revenues	<u>1,200</u>	<u>27,451</u>	<u>-</u>	<u>1,370</u>	<u>1,370</u>	<u>62,001</u>
<b>Expenditures - general government:</b>						
Insurance	-	50	-	50	-	50
Judgment/defendant fees	-	3,421	-	-	-	3,421
Office expense	130	2,750	-	603	41	4,484
Utilities	-	48,000	-	-	-	48,000
Payroll taxes	-	5,000	-	-	-	5,000
Contract labor	-	2,000	-	-	-	2,000
Witness fees	-	-	-	-	1,500	2,500
News and subscriptions	-	80	-	-	-	80
Repairs & maintenance	791	90	-	1,000	-	1,000
Professional services	-	10,700	-	-	-	10,700
Utilities and telephone	-	1,000	-	-	-	1,000
Supplies and materials	-	1,500	-	-	-	1,500
Travel and lodging	-	50	-	-	-	50
Total general government	<u>891</u>	<u>68,521</u>	<u>-</u>	<u>1,553</u>	<u>1,361</u>	<u>69,801</u>
<b>Debt service:</b>						
Principal	-	4,000	-	-	-	4,000
Interest	-	700	-	-	-	700
Total debt service	<u>-</u>	<u>4,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,700</u>
Total expenditures	<u>891</u>	<u>73,221</u>	<u>-</u>	<u>1,553</u>	<u>1,361</u>	<u>74,501</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>319</b>	<b>(45,770)</b>	<b>-</b>	<b>(1,183)</b>	<b>(61)</b>	<b>(12,500)</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of debt	-	1,000	-	-	-	1,000
Operating transfers in	-	1,491	-	-	-	1,491
Operating transfers out	<u>(2,481)</u>	<u>-</u>	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>(2,681)</u>
Total other financing sources and other uses	<u>(2,481)</u>	<u>1,491</u>	<u>(200)</u>	<u>-</u>	<u>-</u>	<u>(1,190)</u>
<b>Excess (deficiency) of revenues and other sources over expenditures and other uses</b>	<b>(2,162)</b>	<b>(12,279)</b>	<b>(200)</b>	<b>(1,183)</b>	<b>(61)</b>	<b>(13,690)</b>
<b>Fund balances (deficits) beginning, as previously reported</b>	<b>5,441</b>	<b>(17,041)</b>	<b>500</b>	<b>12</b>	<b>62</b>	<b>(15,000)</b>
<b>Other period adjustment</b>	<b>-</b>	<b>(1,422)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,422)</b>
<b>Fund balances (deficits) beginning, as restated</b>	<b>5,441</b>	<b>(18,463)</b>	<b>500</b>	<b>12</b>	<b>62</b>	<b>(16,422)</b>
<b>Fund balances (deficits), ending</b>	<b>\$ 3,279</b>	<b>\$ (30,742)</b>	<b>\$ 300</b>	<b>\$ (1,171)</b>	<b>\$ 1</b>	<b>\$ (29,442)</b>

**INTERNAL CONTROL AND COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

5000 NORTH LANE  
SUITE 200  
MONROE, LOUISIANA 70601  
504.333.1111  
WWW.KCSR.COM

5000 NORTH LANE  
SUITE 200  
MONROE, LOUISIANA 70601  
504.333.1111  
WWW.KCSR.COM

2010 Tax Information  
Changes in Law  
Please Refer to Our  
Website for Updates

2010 Filing Deadlines  
and Other Key Dates  
Please Refer to Our  
Website for Updates

2010 Reporting  
Requirements for  
Private Equity Funds  
Please Refer to Our  
Website for Updates

2010 Reporting Requirements  
for Hedge Funds  
Please Refer to Our  
Website for Updates

2010 Reporting  
Requirements for  
Private Equity Funds  
Please Refer to Our  
Website for Updates

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 Angelo F. Pisano, III, Judge  
City Court of Marksville  
Marksville, Louisiana

We have audited the general purpose financial statements of the City Court of Marksville, Louisiana, as of and for the year ended December 31, 2009, and have issued our report thereon dated June 11, 2010. 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 Comptroller General of the United States.

## Compliance

In the process of obtaining reasonable assurance about whether the City Court of Marksville, Louisiana's general purpose financial statements are free of material misstatements, 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results 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 Marksville, Louisiana'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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 general purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

MEMBER OF  
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF AICPA



This report is intended for the information of the Judge of the City Court of  
Mer Rouge, Louisiana. However, this report is a matter of public record and its  
distribution is not limited.

*Keller, Champagne, Stamm & Rainey, LLC*  
Certified Public Accountants

Mer Rouge, Louisiana  
June 11, 1998