

FILED  
NOV 17 1960

98702499  
2149  
28

**OFFICIAL  
FILE COPY**  
**DO NOT BIND OUT**  
When returned  
return from this  
office and PLACE  
BACK IN FILE

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

**Financial Report**

**Year Ended June 30, 1960**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or tax collector, 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.

Public Date NOV 17 1960

TABLE OF CONTENTS

	Page
Independent Auditors' Report	i-ii
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>	
COMBINED STATEMENTS - CONTINUED	
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	6-9
<b>SUPPLEMENTAL INFORMATION</b>	
<b>SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS</b>	
General Fund:	
Comparative balance sheet	13
Comparative statement of revenues, expenditures, and changes in fund balance	14
Special Revenue Funds:	
Comparative balance sheet	16
Comparative statement of revenues, expenditures, and changes in fund balances	17
Comparative statement of revenues, expenditures, and changes in fund balances -	
Criminal Court Cost Fund	18
Collection Fund	19
General Fixed Assets Account Group:	
Comparative statement of general fixed assets	20
Comparative statement of changes in general fixed assets	21
<b>COMPLIANCE, INTERNAL CONTROL AND OTHER INFORMATION</b>	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	24-25
Summary schedule of prior and current year audit findings and corrective action plan	26

# HOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1000 Lakeshore Drive  
Metairie, Louisiana 70002  
Phone: 833-3333  
Fax: 833-3333  
www.hcrainey.com

1000 Lakeshore Drive  
Metairie, Louisiana 70002  
Phone: 833-3333  
Fax: 833-3333  
www.hcrainey.com

## INDEPENDENT AUDITORS' REPORT

1000 Lakeshore Drive  
Metairie, Louisiana 70002  
Phone: 833-3333  
Fax: 833-3333  
www.hcrainey.com

1000 Lakeshore Drive  
Metairie, Louisiana 70002  
Phone: 833-3333  
Fax: 833-3333  
www.hcrainey.com

1000 Lakeshore Drive  
Metairie, Louisiana 70002  
Phone: 833-3333  
Fax: 833-3333  
www.hcrainey.com

The Honorable Donald J. Lanney, 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 and for the year ended June 30, 2008, 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 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 in 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, 2008, 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 18, 2008 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.

MEMBERSHIP  
ASSOCIATION OF  
CERTIFIED PUBLIC ACCOUNTANTS  
LOUISIANA CHAPTER  
1000 LAKESHORE DRIVE  
METAIRIE, LOUISIANA 70002

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 Council of Ville Platte.

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

Ville Platte, Louisiana  
September 18, 2008

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

**2017 BART AIRPORT AUTHORITY**  
**Billie Flinn, Treasurer**

**Combined Balance Sheet - All Fund Types and Account Groups**  
**June 30, 2017**

	Governmental Fund Types		Proprietary Funds		Totals	
	General	Special Revenue	Services, Fares	Other Prop	2017	2016
<b>ASSETS</b>						
Cash	\$7,896	\$571,807	\$ -	\$ -	\$579,703	\$196,676
Investments - other	-	1,200	-	-	1,200	-
Due from other funds	-	4,000	-	-	4,000	4,000
Equipment	-	-	50,556	-	50,556	50,556
<b>Total assets</b>	<b>\$7,896</b>	<b>\$577,007</b>	<b>\$50,556</b>	<b>\$ -</b>	<b>\$635,459</b>	<b>\$241,232</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 279	\$ -	\$ -	\$ 279	\$ -
Cash bonds payable	1,668	-	-	-	1,668	1,719
Due to other funds	-	4,000	-	-	4,000	4,000
Due to other governmental and to other special taxes	-	-	-	-	-	741
Due from other payables	479	-	-	-	479	1,441
Due to other funds payable	-	-	-	-	-	176
Accounts receivable payable	-	6,568	-	-	6,568	5,190
Capital asset liability	1,828	13,860	-	-	15,688	15,131
<b>Total liabilities</b>	<b>3,375</b>	<b>24,707</b>	<b>-</b>	<b>-</b>	<b>28,082</b>	<b>28,377</b>
<b>Fund equity</b>						
Fund balance - unreserved, undesignated	4,521	552,298	-	-	556,819	571,492
Investment in general fund assets	-	-	50,556	-	50,556	50,556
<b>Total fund equity</b>	<b>4,521</b>	<b>552,298</b>	<b>50,556</b>	<b>-</b>	<b>607,375</b>	<b>622,048</b>
<b>Total liabilities and fund equity</b>	<b>\$7,896</b>	<b>\$577,007</b>	<b>\$50,556</b>	<b>\$ -</b>	<b>\$635,459</b>	<b>\$241,232</b>

The accompanying notes are an integral part of this statement.

**CITY BOARD OF PUBLIC WORKS  
Mills Plan, Schedule**

**Condensed Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Governmental Fund Types  
Year Ended June 30, 2008**

	General	Special Revenues	Totals	
			2008	2007
<b>Revenues:</b>				
Fines	\$133,450	\$ -	\$133,450	\$133,300
Court costs	137,750	860,417	1,000,167	128,300
Restored	17,000	-	17,000	15,000
Expenses defendants board	41,210	-	41,210	34,354
Civil lab charges	5,488	-	5,488	5,268
Michiana Court order on Law Enforcement	2,794	-	2,794	2,794
Advance court cost fees	-	-	-	43,800
Civil victim reparations	2,576	-	2,576	4,278
Mills Plan Police Department	2,500	-	2,500	2,500
Office of state justice	2,877	-	2,877	2,855
Clerks legal cost costs	2,784	-	2,784	2,751
Expenses Court fees	100	-	100	100
Michiana recovery fees	2,461	-	2,461	2,468
Michiana rehabilitation services	1,461	-	1,461	2,400
Michiganans	-	1,200	1,200	1,200
<b>Total revenues</b>	<b>342,325</b>	<b>860,417</b>	<b>1,202,742</b>	<b>338,411</b>
<b>Expenditures:</b>				
Transfer -				
Fines received to other governmental units	388,481	-	388,481	388,718
State costs	135,121	1,400	136,521	140,750
Restored	17,000	-	17,000	1,000
Office expense	-	1,000	1,000	1,000
Michiganans salaries	-	45,000	45,000	45,000
Michiganans	-	1,000	1,000	1,000
Michiganans wages	-	2,000	2,000	-
Michiganans services	-	1,200	1,200	-
Personal tax expense	-	700	700	-
Michiganans and Michiganans fees	-	15,000	15,000	15,000
Fees and subscriptions	-	100	100	100
Michiganans	-	2,000	2,000	2,000
Michiganans & Michiganans	-	2,000	2,000	2,000
Michiganans Michiganans	-	200	200	100
Michiganans	-	1,000	1,000	1,000
Michiganans to City of Ypsilanti	-	45,000	45,000	45,000
Judge's retirement	-	2,200	2,200	2,200
Civil fees - Judge and Michiganans	-	24,000	24,000	24,000
Michiganans and Michiganans	-	100	100	-
Michiganans	-	1,000	1,000	1,000
Michiganans fees	-	20	20	20
Telephone	-	1,000	1,000	-
Michiganans	-	100	100	1,000
Michiganans	-	1,000	1,000	1,000
Michiganans	-	1,000	1,000	-
<b>Total expenditures</b>	<b>388,481</b>	<b>58,200</b>	<b>446,681</b>	<b>388,411</b>
Excess (deficiency) of revenues over expenditures	553	48,217	48,770	44,144
<b> fund balances, beginning</b>	<b>1,416</b>	<b>105,110</b>	<b>106,526</b>	<b>105,110</b>
<b> fund balances, ending</b>	<b>1,969</b>	<b>153,327</b>	<b>155,296</b>	<b>149,254</b>

The accompanying notes are an integral part of this statement.

CITY COURT OF VILLE PLATTE  
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accounting and reporting policies of the City Court of Ville Platte conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:117 and to the guidelines set forth in the industry guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

B. Financial Reporting Entity

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

C. Fund Accounting

The accounts of the City Court of Ville Platte 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 operations activities are controlled. The various funds are grouped, in the financial statements in this report, into two specific fund types and one broad fund category 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 COUNCIL OF MILLS PLATTE  
Tulsa, Oklahoma

Notes to Financial Statements (Continued)

D. 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.

E. 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 net current assets.

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)

F. Subsidiary Practices

Louisiana Revised Statute 33:1381 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.

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 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 do such data compare to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) CASH BALANCES

Under state law, City Court may deposit funds within a financial 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, 1998, CITY COURT HAS CASH BALANCES (BOOK BALANCES) TOTALING \$228,928.

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be covered by federal deposit insurance or the pledge of securities owned by the financial 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 financial agent bank.

CITY COURT OF VILLE PLATTE  
VILLE PLATTE, 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, 1998, are as follows:

Bank Balances	\$151,814
At June 30, 1998 the deposits are secured as follows:	
Federal Deposit Insurance	\$100,000
Pledged securities (Category 3)	<u>151,814</u>
Total	\$251,814

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by his trust department or agent, but not in the City Court's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1228 imposes a statutory requirement on the custodial bank to advertise and call 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.

(3) Expenditures of the City Court Office Paid by the City of Ville Platte

The cost of some expenditures for the operation of the City Court of Ville Platte, as required by Louisiana Revised Statute 18:1889, is paid by the City of Ville Platte, Louisiana. These expenditures are not included in the accompanying financial statements.

(4) Impact of Year 2000 on Computer Programs (Classified)

The Year 2000 issue is the result of computer programs being written using two digits rather than four to define the applicable year. Any of the City Court's computer programs that have time sensitive software may recognize a date ending "99" as the year 1909 rather than the year 2000. This could result in a system failure or miscalculations causing disruptions of operations, including, among other things, a temporary inability to process transactions, or engage in similar normal business activities.

The City Court is utilizing both internal and external resources to identify and test the systems for Year 2000 compliance. To date, a preliminary assessment of the impact of this issue has not been completed. Consequently, management has not assessed the year 2000 compliance expense and related potential effect on the City Court's earnings.

## **SUPPLEMENTAL INFORMATION**

**INCREASES OF DISCRETIONARY FUNDS  
AND ACCOUNT GROUPS**

**GENERAL FUND**

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

CITY COURT OF WILKIN PLATTS  
 Vidie Platts, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 1968 and 1967

	<u>1968</u>	<u>1967</u>
<b>ASSETS</b>		
Cash	\$7,606	\$8,340
	-----	-----
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Cash bonds payable	\$1,666	\$1,720
Due to other governmental units (for fines)	-	340
Other liabilities	<u>600</u>	<u>488</u>
Total liabilities	2,266	2,488
Fund balance - unreserved, undesignated	<u>5,340</u>	<u>5,852</u>
Total liabilities and fund balance	\$7,606	\$8,340
	-----	-----

CITY COURT OF WILLS PLATTE  
Wills Platte, Louisiana  
General Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
Years ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
<b>REVENUES:</b>		
Fines	\$113,850	109,100
Court costs	127,200	119,000
Marshall	27,800	18,200
Indigent defender's board	41,210	34,100
Crime lab charges	9,450	9,340
Louisiana Commission on Law Enforcement	2,944	2,750
Crime Victim Reparation	2,504	4,800
Office of State Police	1,877	2,300
Clerk's spec. Court costs	2,061	2,711
Wills Platte police department	2,500	2,000
Supreme Court Fees	2,200	2,800
Louisiana rehabilitation services	1,800	2,800
District Attorney fees	272	327
Total revenues	<u>358,228</u>	<u>368,227</u>
<b>EXPENDITURES:</b>		
Current -		
Fines remitted to other governmental units	180,833	228,210
Court costs	181,833	127,700
Marshall fees	27,800	-
Total expenditures	<u>390,466</u>	<u>355,910</u>
Excess (Deficiency) of revenues over expenditures	681	(1,683)
Fund balance, beginning	<u>2,814</u>	<u>2,300</u>
Fund balance, ending	<u>\$ 3,495</u>	<u>\$ 2,814</u>



SPECIAL REVENUE FUNDS

Criminal Court Cost Fund - To account for the receipt and use of proceeds of criminal court cost 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 PLATON  
 Ville Platte, Louisiana  
 Special Revenue Funds

Continuing Balance Sheet  
 June 30, 1998

With Comparative Totals For June 30, 1997

	Criminal Court		Totals	
	1998	Collection	1998	1997
<b>ASSETS</b>				
Cash	\$209,821	\$21,104	\$231,925	\$282,373
Receivables - other	1,250	-	1,250	-
Due from other funds	<u>8,928</u>	<u>-</u>	<u>8,928</u>	<u>4,068</u>
<b>Total assets</b>	<b>\$219,999</b>	<b>\$21,104</b>	<b>\$241,103</b>	<b>\$286,441</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 279	\$ -	\$ 279	\$ -
Due to other funds	-	4,508	4,508	4,508
City Marshall fees payable	-	-	-	479
Advance deposits payable	-	4,508	4,508	3,298
Judge's fees payable	-	-	-	1,458
Other liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,814</u>
<b>Total liabilities</b>	<b>279</b>	<b>9,016</b>	<b>9,295</b>	<b>10,558</b>
Fund balance - unreserved, undesignated	<u>219,720</u>	<u>11,088</u>	<u>230,808</u>	<u>275,883</u>
<b>Total liabilities and fund balances</b>	<b>\$219,999</b>	<b>\$21,104</b>	<b>\$241,103</b>	<b>\$286,441</b>

CITY OF ST. LOUIS  
 CITY CLERK, OFFICE  
 SPECIAL FUND BALANCE

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year Ended June 30, 1988  
 With Comparative Totals for Year Ended June 30, 1987

	Original		Totals	
	Amount		1987	1988
<b>Revenues</b>				
Court costs	\$161,925	\$61,356	\$161,925	\$161,925
Adverse court cost fees	-	-	67,998	67,998
Miscellaneous	-	1,268	1,268	1,268
<b>Total revenues</b>	<b>\$161,925</b>	<b>\$1,268</b>	<b>\$231,191</b>	<b>\$231,191</b>
<b>Expenditures</b>				
Salaries :				
Marshal	-	1,700	1,700	1,600
Court costs	-	2,800	2,800	2,800
Office expenses	-	2,388	2,388	2,840
Supplemental salaries	26,500	-	26,500	26,600
Indirect charges	2,500	-	2,500	-
Outside services	1,000	-	1,000	-
Payroll tax expense	775	-	775	-
Accounting	3,600	-	3,600	3,600
Witness and subpoena fees	13,200	-	13,200	13,757
Rent and utility charges	100	-	100	100
Auto expenses	1,100	1,200	2,300	1,800
Supplies & Maintenance	1,800	-	1,800	1,500
Professional development	100	-	100	600
Utilities	1,200	-	1,200	1,600
Registration fee fund of -				
Civil Courts	43,000	-	43,000	43,000
Judges retirement	-	1,100	1,100	1,100
Civil fees - Judge and Marshal	-	15,100	15,100	15,100
Adverse living and public utilities	-	100	100	-
Custodian	2,400	-	2,400	2,700
Recruitment fees	10	-	10	50
Telephone	1,000	-	1,000	-
Miscellaneous	300	-	300	1,100
Travel	1,400	-	1,400	100
Capital budget	1,000	-	1,000	-
Other services -				
Per diem	-	-	-	300
Interest	-	-	-	10
<b>Total expenditures</b>	<b>\$161,925</b>	<b>\$30,111</b>	<b>\$231,191</b>	<b>\$231,191</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>\$0</b>	<b>\$1,268</b>	<b>\$0</b>	<b>\$1,171</b>
<b>Fund balances, beginning</b>	<b>\$10,862</b>	<b>\$100</b>	<b>\$10,862</b>	<b>\$10,862</b>
<b>Fund balances, ending</b>	<b>\$10,862</b>	<b>\$1,168</b>	<b>\$10,862</b>	<b>\$12,033</b>

CITY COMD OF VILLS PLATTS  
Vills Platts, Louisiana  
Special Revenue Fund  
Criminal Court Cost Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
Years Ended June 30, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>Revenues:</b>		
COURT COSTS	\$148,321	\$148,321
<b>Expenditures:</b>		
Current -		
Office supplies	481	889
Supplemental salaries	18,380	18,400
Utilities & wages	2,924	-
Outside services	2,340	-
Payroll tax expense	113	-
Accounting	2,000	3,000
Witness and subpoena fees	12,050	12,700
Fees and subscriptions	189	289
Auto expenses	2,100	718
Travel	2,400	500
Repairs & maintenance	2,800	1,807
Professional development	200	814
Uniforms	2,000	2,800
Appropriations to City of Vills Platts	42,487	42,840
Copies	2,000	2,700
Telephones	2,000	-
RECONSTRUCTION FEES	10	80
Miscellaneous	200	2,470
Capital outlay	7,788	-
Debt service -		
Principal	-	270
Interest	-	81
Total expenditures	<u>172,828</u>	<u>181,250</u>
Excess (deficiency) of revenues over expenditures	48,447	48,381
Fund balance, beginning	<u>178,842</u>	<u>221,888</u>
Fund balance, ending	224,844	270,269

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, 1998 and 1997

	<u>1998</u>	<u>1997</u>
<b>Revenues:</b>		
Advance court cost fees	\$40,814	\$43,355
Miscellaneous	<u>1,228</u>	<u>1,582</u>
<b>Total revenues</b>	<b><u>\$42,042</u></b>	<b><u>\$44,937</u></b>
<b>Expenditures:</b>		
<b>COURTS -</b>		
marshalls	1,550	1,000
COURT COSTS	2,810	3,044
OFFICE EXPENSE	3,300	3,750
Auto expense	1,500	3,129
Judges' retirement	7,317	7,370
Advertising and publications	204	-
Civil fees - judge & marshal	24,320	27,100
Miscellaneous	<u>-</u>	<u>1,288</u>
<b>Total expenditures</b>	<b><u>\$42,001</u></b>	<b><u>\$48,681</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,240</b>	<b>\$1,240</b>
<b>Fund balance (deficit), beginning</b>	<b><u>1724</u></b>	<b><u>822</u></b>
<b>Fund balance (deficit), ending</b>	<b>\$ 214</b>	<b>\$ (740)</b>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets.

CITY COURT OF WILLS PLATTE  
WILLS PLATTE, Louisiana

Comparative Statement of General Fixed Assets  
June 30, 1968 and 1967

	<u>1968</u>	<u>1967</u>
General fixed assets, at cost:		
Equipment	\$39,304	\$22,548
	-----	-----
Investment in general fixed assets:		
Property acquired from Criminal Court Cost Fund	\$39,300	\$22,548
	-----	-----

CITY COMD OF VILLE PLATTE  
 Ville Platte, Louisiana

Comparative Statement of Changes in General Fixed Assets  
 Years Ended June 30, 1988 and 1987

	<u>1988</u>	<u>1987</u>
General fixed assets, beginning of year	\$20,548	\$20,548
Additions	7,788	-
Reductions	<u>          </u>	<u>          </u>
General fixed assets, end of year	\$28,336	\$20,548



**COMPLIANCE AND INTERNAL CONTROL**

# KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1. Supreme 104  
2. Supreme 104  
3. Supreme 104  
4. Supreme 104  
5. Supreme 104  
6. Supreme 104  
7. Supreme 104  
8. Supreme 104  
9. Supreme 104  
10. Supreme 104

11. Supreme 104  
12. Supreme 104  
13. Supreme 104  
14. Supreme 104

15. Supreme 104  
16. Supreme 104  
17. Supreme 104  
18. Supreme 104

19. Supreme 104  
20. Supreme 104  
21. Supreme 104  
22. Supreme 104

23. Supreme 104  
24. Supreme 104  
25. Supreme 104  
26. Supreme 104

27. Supreme 104  
28. Supreme 104  
29. Supreme 104  
30. Supreme 104

## 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. Leoney, Jr., Judge  
City Court of Ville Platte  
Ville Platte, Louisiana

We have audited the general purpose 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, 1996, and have issued our report thereon dated September 14, 1996. 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

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 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 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, could 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. A reportable condition is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 00-1.

APPROVED BY  
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC  
CERTIFIED PUBLIC ACCOUNTANTS

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 accounts that would be material to relations 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 matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. 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.

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

Ville Platte, Louisiana  
September 24, 1998

CITY CODE OF VILLA FLORIS  
VILLA FLORIS, GEORGIA

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 1998

Findings Initially Reported	Classification of Finding	Corrective Action Taken	Corrective Action Planned	Date of Further Follow-up	Anticipated Completion Date
-----------------------------------	---------------------------	-------------------------------	---------------------------------	---------------------------------	-----------------------------------

Compliance -

There were no compliance findings reported.

Internal Control -

98-1      Deficient      Due to the small number of employees, the city court did not have adequate segregation of functions within the accounting system. This finding was also mentioned in our June 26, 1997 financial report.

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.

Donald Lemay, CPA

Management Letter -

There is no management letter.