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CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1999

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Release Date DEC 15 1999

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MANAGEMENT LETTER

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

During our audit of the financial statements of the City Court of Ville Platte for the year ended June 30, 1999, we noted one area in which improvement in the financial practices of the City Court should be considered.

City Court of Ville Platte should create a travel policy that describes in detail the travel expenses that will be reimbursed. City Court should only reimburse for meals, mileage and lodging according to the limits set by the IRS-Per Diem Rate table.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us in the performance of our audit. Should you have any questions or need assistance in implementing any of our recommendations, please feel free to contact us.

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

Ville Platte, Louisiana
August 31, 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable Donald J. Launey, 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, 1999, 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, 1999, 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 August 31, 1999 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 year 2000 supplementary information is required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the City Court of Ville Platte is or will become year 2000 compliant, that the City Court's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the City Court does business are or will be year 2000 compliant.

The supplemental information (pages 10-27) 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, except for the portion marked "unaudited" on which we express no opinion, 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 Court of Ville Platte.

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

Ville Platte, Louisiana
August 31, 1999

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

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

	Governmental Fund Types		Account Group	Totals	
	General	Special Revenue	General Fixed Assets	(Memorandum Only)	
				1999	1998
ASSETS					
Cash	\$3,489	\$241,805	\$ -	\$245,294	\$228,833
Receivables - other	-	1,220	-	1,220	1,220
Due from other funds	-	4,000	-	4,000	4,000
Equipment	-	-	36,572	36,572	30,336
Total assets	<u>\$3,489</u>	<u>\$247,025</u>	<u>\$36,572</u>	<u>\$287,086</u>	<u>\$264,389</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ -	\$ 250	\$ -	\$ 250	\$ 279
Cash bonds payable	1,404	-	-	1,404	1,666
Due to other funds	-	4,000	-	4,000	4,000
Other liabilities	85	-	-	85	-
Restitution payable	-	-	-	-	409
Advance deposits payable	-	12,451	-	12,451	6,588
Total liabilities	<u>1,489</u>	<u>16,701</u>	<u>-</u>	<u>18,190</u>	<u>12,942</u>
Fund equity:					
Fund balance - unreserved, undesignated	2,000	230,324	-	232,324	221,111
Investment in general fixed assets	-	-	36,572	36,572	30,336
Total fund equity	<u>2,000</u>	<u>230,324</u>	<u>36,572</u>	<u>268,896</u>	<u>251,447</u>
Total liabilities and fund equity	<u>\$3,489</u>	<u>\$247,025</u>	<u>\$36,572</u>	<u>\$287,086</u>	<u>\$264,389</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

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

	General	Special Revenue	Totals (Memorandum Only)	
			1999	1998
Revenues:				
Fines	\$102,346	\$ -	\$102,346	\$133,850
Court costs	102,865	118,138	221,003	264,159
Marshall	15,481	-	15,481	17,998
Indigent defender's board	35,070	-	35,070	41,210
Crime lab charges	9,577	-	9,577	9,658
Louisiana Commission on Law Enforcement	2,806	-	2,806	2,704
Advance court cost fees	-	39,494	39,494	40,034
Crime victim reparation	5,719	-	5,719	7,576
Ville Platte police department	4,034	-	4,034	3,539
Office of state police	2,069	-	2,069	1,877
Clerk's spec. court costs	2,862	-	2,862	3,261
Supreme court fees	2,783	-	2,783	3,255
District Attorney fees	447	-	447	372
Louisiana rehabilitation services	2,079	-	2,079	1,833
Miscellaneous	-	1,023	1,023	1,358
Total revenues	288,138	158,655	446,793	532,684
Expenditures:				
Current -				
Fines remitted to other governmental units	170,340	-	170,340	200,933
Court costs	105,763	2,977	108,740	128,351
Marshall	15,481	1,023	16,504	19,357
Office expense	-	9,397	9,397	2,989
Supplemental salaries	-	25,200	25,200	20,500
Accounting	-	3,000	3,000	3,000
Salaries & wages	-	-	-	2,524
Outside services	-	-	-	1,243
Payroll tax expense	-	-	-	113
Witness and subpoena fees	-	8,942	8,942	12,256
Dues and subscriptions	-	554	554	189
Auto expenses	-	3,258	3,258	2,696
Repairs & Maintenance	-	82	82	2,801
Professional development	-	875	875	250
Uniforms	-	2,490	2,490	2,620
Appropriation to City of Ville Platte	-	35,167	35,167	42,487
Judge's retirement	-	9,214	9,214	7,317
Civil fees - judge and marshall	-	25,848	25,848	24,326
Advertising and publications	-	572	572	364
Custodian	-	-	-	2,650
Recordation fees	-	80	80	36
Telephone	-	725	725	1,049
Miscellaneous	285	414	699	261
Travel	-	5,057	5,057	1,410
Baliff fees	-	2,600	2,600	-
Capital outlay	-	6,236	6,236	7,788
Total expenditures	291,869	143,711	435,580	487,510
Excess (deficiency) of revenues over expenditures	(3,731)	14,944	11,213	45,174
Fund balance, beginning	5,731	215,380	221,111	175,937
Fund balance, ending	\$ 2,000	\$230,324	\$232,324	\$221,111

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 accompanying general-purpose financial statements of the City Court of Ville Platte have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

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 fiscally dependent on the City of Ville Platte for office space and courtrooms 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 spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic 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 COURT OF VILLE PLATTE
Ville Platte, Louisiana

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.

F. 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.

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.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 is such data comparable 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 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, 1999, City Court has cash balances (book balances) totaling \$245,294.

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 deposit with the fiscal agent bank.

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, 1999, are as follows:

Bank Balances	<u>\$ 250,514</u>
At June 30, 1999 the deposits are secured as follows:	
Federal deposit insurance	\$ 100,000
Pledged securities (Category 3)	<u>150,514</u>
Total	<u>\$ 250,514</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its 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 39:1229 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.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(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 13:1889, are paid by the City of Ville Platte, Louisiana. These expenditures are not included in the accompanying financial statements.

(4) Fund Deficit

The Collection Fund reflects a deficit fund balance of \$4,986 at June 30, 1999, which is expected to be funded by future court cost fees.

SUPPLEMENTAL INFORMATION

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The City Court of Ville Platte has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the City Court's operations. The collection and distribution system has been tested and validated for year 2000 compliance.

Because of the unprecedented nature of the Year 2000 Issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the City Court is or will be Year 2000 ready, that the City Court's remediation efforts will be successful in whole or in part, or that parties with whom the City Court does business will be year 2000 ready.

**SCHEDULES OF INDIVIDUAL 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 VILLE PLATTE
 Ville Platte, Louisiana
 General Fund

Comparative Balance Sheet
 June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	<u>\$3,489</u>	<u>\$7,806</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Cash bonds payable	\$1,404	\$1,666
Other liabilities	<u>85</u>	<u>409</u>
Total liabilities	1,489	2,075
Fund balance - unreserved, undesignated	<u>2,000</u>	<u>5,731</u>
Total liabilities and fund balance	<u>\$3,489</u>	<u>\$7,806</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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Fines	\$102,346	\$133,850
Court costs	102,865	117,236
Marshall	15,481	17,998
Indigent defender's board	35,070	41,210
Crime lab charges	9,577	9,658
Louisiana Commission on Law Enforcement	2,806	2,704
Crime victim reparation	5,719	7,576
Office of state police	2,069	1,877
Clerk's spec. court costs	2,862	3,261
Ville Platte police department	4,034	3,539
Supreme court fees	2,783	3,255
Louisiana rehabilitation services	2,079	1,833
District Attorney fees	447	372
Total revenues	<u>288,138</u>	<u>344,369</u>
Expenditures:		
Current -		
Fines remitted to other governmental units	170,340	200,933
Court costs	105,763	125,521
Marshall fees	15,481	17,998
Miscellaneous	<u>285</u>	<u>-</u>
Total expenditures	<u>291,869</u>	<u>344,452</u>
Deficiency of revenues over expenditures	(3,731)	(83)
Fund balance, beginning	<u>5,731</u>	<u>5,814</u>
Fund balance, ending	<u>\$ 2,000</u>	<u>\$ 5,731</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 PLATTE
 Ville Platte, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 June 30, 1999
 With Comparative Totals for June 30, 1998

	<u>Criminal Court Cost</u>	<u>Collection</u>	<u>Totals</u>	
			<u>1999</u>	<u>1998</u>
ASSETS				
Cash	\$230,340	\$11,465	\$241,805	\$221,027
Receivables - other	1,220	-	1,220	1,220
Due from other funds	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
 Total assets	 <u>\$235,560</u>	 <u>\$11,465</u>	 <u>\$247,025</u>	 <u>\$226,247</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 250	\$ -	\$ 250	\$ 279
Due to other funds	-	4,000	4,000	4,000
Advance deposits payable	<u>-</u>	<u>12,451</u>	<u>12,451</u>	<u>6,588</u>
Total liabilities	250	16,451	16,701	10,867
 Fund balance (deficit):				
Unreserved, undesignated	<u>235,310</u>	<u>(4,986)</u>	<u>230,324</u>	<u>215,380</u>
 Total liabilities and fund balances	 <u>\$235,560</u>	 <u>\$11,465</u>	 <u>\$247,025</u>	 <u>\$226,247</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 1999
 With Comparative Totals for Year Ended June 30, 1998

	Criminal Court Cost	Collection	Totals	
			1999	1998
Revenues:				
Court costs	\$118,138	\$ -	\$118,138	\$146,923
Advance court cost fees	-	39,494	39,494	40,034
Miscellaneous	-	1,023	1,023	1,358
Total revenues	<u>118,138</u>	<u>40,517</u>	<u>158,655</u>	<u>188,315</u>
Expenditures:				
Current -				
Marshall	-	1,023	1,023	1,359
Court costs	-	2,977	2,977	2,830
Office expense	6,582	2,815	9,397	2,989
Supplemental salaries	25,200	-	25,200	20,500
Salaries & wages	-	-	-	2,524
Outside services	-	-	-	1,243
Payroll tax expense	-	-	-	113
Accounting	3,000	-	3,000	3,000
Witness and subpoena fees	8,942	-	8,942	12,256
Dues and subscriptions	554	-	554	189
Auto expenses	-	3,258	3,258	2,696
Repairs & Maintenance	82	-	82	2,801
Professional development	875	-	875	250
Uniforms	2,490	-	2,490	2,620
Appropriation to City of Ville Platte	35,167	-	35,167	42,487
Judge's retirement	-	9,214	9,214	7,317
Civil fees - judge and marshall	-	25,848	25,848	24,326
Advertising and publications	-	572	572	364
Custodian	-	-	-	36
Recordation fees	80	-	80	2,650
Telephone	725	-	725	1,049
Miscellaneous	102	312	414	261
Travel	5,057	-	5,057	1,410
Baliff fees	2,600	-	2,600	-
Capital Outlay	6,236	-	6,236	7,788
Total expenditures	<u>97,692</u>	<u>46,019</u>	<u>143,711</u>	<u>143,058</u>
Excess (deficiency) of revenues over expenditures	20,446	(5,502)	14,944	45,257
Fund balances, beginning	<u>214,864</u>	<u>516</u>	<u>215,380</u>	<u>170,123</u>
Fund balances (deficit), ending	<u>\$235,310</u>	<u>\$(4,986)</u>	<u>\$230,324</u>	<u>\$215,380</u>

CITY COURT OF VILLE PLATTE
 Ville Platte, Louisiana
 Special Revenue Fund
 Criminal Court Cost Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
 Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Court costs	<u>\$118,138</u>	<u>\$146,923</u>
Expenditures:		
Current -		
Office expense	6,582	601
Supplemental salaries	25,200	20,500
Salaries & wages	-	2,524
Outside services	-	1,243
Payroll tax expense	-	113
Accounting	3,000	3,000
Witness and subpoena fees	8,942	12,256
Dues and subscriptions	554	189
Auto expenses	-	1,128
Travel	5,057	1,410
Repairs & Maintenance	82	2,801
Professional development	875	250
Uniforms	2,490	2,620
Appropriation to City of Ville Platte	35,167	42,487
Custodian	-	2,650
Telephone	725	1,049
Recordation fees	80	36
Miscellaneous	102	261
Baliff fees	2,600	-
Capital outlay	<u>6,236</u>	<u>7,788</u>
Total expenditures	<u>97,692</u>	<u>102,906</u>
Excess of revenues over expenditures	20,446	44,017
Fund balance, beginning	<u>214,864</u>	<u>170,847</u>
Fund balance, ending	<u><u>\$235,310</u></u>	<u><u>\$214,864</u></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, 1999 and 1998

	<u>1999</u>	<u>1998</u>
Revenues:		
Advance court cost fees	\$39,494	\$40,034
Miscellaneous	<u>1,023</u>	<u>1,358</u>
Total revenues	<u>40,517</u>	<u>41,392</u>
 Expenditures:		
Current -		
Marshall	1,023	1,359
Court costs	2,977	2,830
Office expense	2,815	2,388
Auto expense	3,258	1,568
Judges' retirement	9,214	7,317
Advertising and publications	572	364
Civil fees - judge & marshal	25,848	24,326
Miscellaneous	<u>312</u>	<u>-</u>
Total expenditures	<u>46,019</u>	<u>40,152</u>
 Excess (deficiency) of revenues over expenditures	(5,502)	1,240
 Fund balance (deficit), beginning	<u>516</u>	<u>(724)</u>
 Fund balance (deficit), ending	<u><u>\$(4,986)</u></u>	<u><u>\$ 516</u></u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Comparative Statement of General Fixed Assets
June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General fixed assets, at cost:		
Equipment	<u>\$36,572</u>	<u>\$30,336</u>
Investment in general fixed assets:		
Property acquired from Criminal Court Cost Fund	<u>\$36,572</u>	<u>\$30,336</u>

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Comparative Statement of Changes in General Fixed Assets
Years Ended June 30, 1999 and 1998

	<u>1999</u>	<u>1998</u>
General fixed assets, beginning of year	\$30,336	\$22,548
Additions	6,236	7,788
Deductions	-	-
General fixed assets, end of year	<u>\$36,572</u>	<u>\$30,336</u>

COMPLIANCE AND INTERNAL CONTROL

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. Launey, 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, 1999, and have issued our report thereon dated August 31, 1999. 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 99-1.

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 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. We also noted another matter involving the internal control over financial reporting that we have reported to management of the City Court of Ville Platte in a separate letter dated August 31, 1999.

This report is intended solely for the information of the City Court of Ville Platte and is not intended to be and should not be used by anyone other than these specified parties.

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

Ville Platte, Louisiana
August 31, 1999

CITY COURT OF VILLE PLATTE
 Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 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
Compliance -						
There were no compliance findings reported.						
Internal Control -						
99-1	Unknown	Due to the small number of employees, the City Court did not have adequate segregation of functions within the accounting system.	No	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 Launey, Judge	N/A
Management Letter -						
99-2	6/30/99	City Court of Ville Platte should create a travel policy that describes in detail the travel expenses that will be reimbursed. City Court should only reimburse for meals, mileage and lodging according to the limits set by the IRS-Per Diem Rate table.	No	Travel policy will be created and employees will be reimbursed based on IRS guidelines.	Donald Launey, Judge	6/30/00