

CITY GOVT OF VILLE PLATTE  
VILLE PLATTE, LOUISIANA

Notes to Financial Statements (Continued)

C. Fixed Assets and Long-Term Liabilities

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

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

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

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date reported. 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. Their revenues are recognized when they become measurable and available as non-current assets.

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

CITY COMPTROLLER OF WILLIE FLATTE  
Willie Flatte, Louisiana  
General Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
<b>Revenues:</b>		
Fines	\$ 58,567	\$ 39,893
Court costs	80,614	89,870
Marshall	10,393	7,591
Indigent defender's board	24,134	37,499
Crime lab charges	7,064	4,887
Louisiana Commission on Law Enforcement	1,942	1,425
Crime victim separation	3,093	3,325
Office of state police	718	347
Clerk's spec. court costs	1,498	1,568
Willie Flatte police department	4,413	3,324
Supreme court fees	1,548	893
Louisiana rehabilitation services	1,833	1,880
Miscellaneous income	<u>          </u>	<u>20</u>
Total revenues	<u>228,313</u>	<u>282,325</u>
<b>Expenditures:</b>		
Current:		
Fines paid to other governmental units	145,879	131,454
Court costs	80,819	85,317
Miscellaneous expense	<u>20</u>	<u>40</u>
Total expenditures	<u>226,718</u>	<u>216,811</u>
Excess (deficiency) of revenues over expenditures	(190)	6,514
Fund balance, beginning	<u>7,881</u>	<u>2,981</u>
Fund balance, ending	<u>\$ 7,381</u>	<u>\$ 7,987</u>

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-3
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b> (COMBINED STATEMENTS - OVERVIEW)	
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	4-9
<b>SUPPLEMENTAL INFORMATION</b>	
<b>SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS</b>	
<b>General Fund:</b>	
Comparative balance sheet	13
Comparative statement of revenues, expenditures, and changes in fund balance	14
<b>Special Revenue Funds:</b>	
Combining balance sheet	16
Combining statement of revenues, expenditures, and changes in fund balances	17
Comparative statement of revenues, expenditures, and changes in fund balance -	
Critical Mass Debt Fund	28
Collection Fund	29
<b>General Fixed Assets Account Group:</b>	
Comparative statement of general fixed assets	31
Comparative statement of changes in general fixed assets	32
<b>General Long-Term Debt Account Group:</b>	
Statement of general long-term debt	34
<b>INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION</b>	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards	36-53
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards	54-59

RECEIVED  
BIRMINGHAM OFFICE

NOV 20 10 18 55

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**  
When receiving  
orders from this  
copy and place  
back in file

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

Financial Report

Year Ended June 30, 1955

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or receiver, and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date DEC 24 1955



information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

*Darnall, Sells, Kaldor, Frederick & Rainey*

A Corporation of Certified Public Accountants

Ville Platte, Louisiana  
September 3, 1990

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

CITY COURT OF MISSISSIPPI  
 1115 PETERS, LITTLETON

Continued Balance Sheet - All Fund Types and Account Groups  
 June 30, 1996

	Governmental Fund Types		Business Activities Fund Types		Funds	
	General	Special Accounts	General Accounts	Special Accounts	Governmental Funds	Business Funds
<b>ASSETS</b>						
Cash	85,182	1,024,228	\$ -	\$ -	854,145	842,875
Due From Other Funds	-	4,888	-	-	4,888	4,888
Equipment	-	-	22,548	-	22,548	2,879
Amounts to be provided for retirement of general long-term debt	-	-	-	225	225	1,248
<b>Total assets</b>	<b>85,182</b>	<b>1,029,116</b>	<b>22,548</b>	<b>225</b>	<b>881,796</b>	<b>851,880</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts Payable	11,290	\$ -	\$ -	\$ -	4,128	1,185
Due to other funds	-	4,000	-	-	4,000	15,871
Due to other governments, and to other liabilities	-	2,334	-	-	2,334	11,741
Other liabilities	408	355	-	-	408	408
Accruals payable	-	-	-	-	-	1,128
City Bonds, Tax payable	-	-	-	-	-	388
Advance deposits payable	-	18,304	-	-	18,304	1,954
Accounts receivable	-	-	-	-	-	1,185
Capital lease obligation payable	-	-	-	125	-	1,200
Total liabilities	<u>11,698</u>	<u>24,693</u>	<u>-</u>	<u>125</u>	<u>28,474</u>	<u>32,844</u>
<b>Fund Equity</b>						
Fund Reserves - unreserved, undesignated	7,388	622,428	-	-	625,117	724,395
Invested in general fund assets	-	-	22,548	-	22,548	4,871
Total fund equity	<u>7,388</u>	<u>622,428</u>	<u>22,548</u>	<u>-</u>	<u>647,665</u>	<u>729,266</u>
<b>Total liabilities and fund equity</b>	<b>85,182</b>	<b>1,029,116</b>	<b>45,096</b>	<b>225</b>	<b>929,439</b>	<b>884,146</b>

The accompanying notes are an integral part of this statement.

CITY BOARD OF WISLA PLAINS  
WISLA PLAINS, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
All Governmental Fund Types  
Year Ended June 30, 1988

	SCHOOL	STATE GOV. FUNDING	TOTAL	
			1988 Actual	1987 Actual
<b>Revenues:</b>				
Fines	\$ 88,587	\$ -	\$ 88,587	\$ 78,000
County assets	88,426	99,792	177,778	204,837
Marshall	78,265	-	78,265	7,571
Judicial defender's board	24,738	-	24,738	17,493
Driver lab charges	7,864	-	7,864	4,887
Louisiana Commission on Law Enforcement	1,864	-	1,864	1,254
Mississippi State Const. Fee	-	28,587	28,587	49,378
Price visit fee cooperation	1,507	-	1,507	1,733
Price sharing police department	4,818	-	4,818	1,235
Office of state police	218	-	218	247
State's share, court costs	1,870	-	1,870	1,548
Expense court fees	1,548	-	1,548	870
Insurance rehabilitation services	1,551	-	1,551	1,890
State/Commission	-	200	200	1,800
<b>Total Revenues</b>	<b>208,131</b>	<b>70,159</b>	<b>278,290</b>	<b>268,114</b>
<b>Expenditures:</b>				
Transfers to other governmental units	143,972	-	143,972	117,474
Court costs	84,875	1,488	86,363	80,517
Marshall	-	208	208	1,416
State's share	-	3,450	3,450	2,948
Supplemental judicial	-	26,109	26,109	19,894
Accounting	-	3,000	3,000	3,000
Witness and subpoena fees	-	14,251	14,251	11,211
State and judicial fees	-	-	-	188
State expenses	-	2,254	2,254	1,571
Exp. to & by witnesses	-	1,200	1,200	-
Professional development	-	225	225	861
Uniforms	-	2,250	2,250	1,473
Apprenticeship in City of Wisla Plains	-	24,271	24,271	27,267
Judge's retirement	-	4,200	4,200	7,284
Off. of fees - judges and marshals	-	24,267	24,267	27,285
Substituting and judicial fees	-	801	801	202
Post office	-	3,750	3,750	3,750
Expenses for fees	-	511	511	788
Missal services	50	-	50	288
Travel	-	1,100	1,100	-
Capital outlay	-	21,249	21,249	1,879
State purchase	-	2,518	2,518	4,200
<b>Total expenditures</b>	<b>208,847</b>	<b>70,159</b>	<b>279,006</b>	<b>276,111</b>
Excess (deficiency) of revenues over expenditures	(716)	(2,471)	(3,187)	(4,997)
Fund balances, beginning	1,497	216,223	217,720	216,223
Fund balances, ending	\$ 7,381	\$213,752	\$221,133	\$211,226

The accompanying notes are an integral part of this statement.

CITY COURT OF WILLE FLATTE  
WILLE FLATTE, LOUISIANA

Notes to Financial Statements

(2) Summary of Significant Accounting Policies -

The accounting and reporting policies of the City Court of Wille Flatte conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:307 and to the guidelines set forth in the industry audit guide, *Auditing of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

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

B. Fund Accounting

The accounts of the City Court of Wille Flatte 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 general fund types and one trust 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 reportable 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)

1. Budgetary Practice

Louisiana Revised Statute 39:2102 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.

2. 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.

3. Total Columns on Combined Statements - Sources

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

At June 30, 1996, the City Court of Ville Platte has cash balances (bank balances) totaling \$18,416.

Deposit balances (bank balances) held by financial institutions for the City Court at June 30, 1996 of \$170,943 of which \$148,327 was insured by the Federal Deposit Insurance Corporation (FDIC). The remaining \$22,616 was not secured as required.

(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 13:1855, is paid by the City of Ville Platte, Louisiana. These expenditures are not included in the accompanying financial statements.

**SUPPLEMENTAL INFORMATION**

SCHEDULE OF INDIVIDUAL FUNDS  
AND ACCRUAL GROUPS

CITY COURT OF VILLE PLATTE  
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(4) Violations of State Statute

Louisiana Revised Statute 18:1215 was violated when pledged securities were not obtained for deposit balances in excess of FDIC insurance coverage.

(5) Capital Lease

The Ville Platte City Court entered into a capital lease for the lease of a computer beginning July 1, 1994. The amount of the capital lease obligation payable at June 30, 1994 of \$215 is recorded in the general long-term debt account group.

The minimum future lease payments under the capital lease for the fiscal year ended June 30, 1994 is \$218, including interest in the amount of \$3.

(6) Elimination of Special Revenue Funds

During the fiscal year ended June 30, 1994, the Civil Injuries and small claims special revenue funds were eliminated and combined with the Collection Fund. In order to enhance comparability with 1993 report classifications, certain previously reported amounts have been reclassified.

CITY COURT OF VILLE PLATTE  
 Ville Platte, Louisiana  
 General Fund

Comparative Balance Sheet  
 June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
<b>ASSETS</b>		
Cash	\$8,183	\$25,788
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Cash bonds payable	\$1,398	\$ 1,345
Due to other funds	-	8,811
Due to other governmental units (for fines)	-	18,997
Other liabilities	<u>608</u>	<u>488</u>
Total liabilities	1,798	29,641
Fund balance - unreserved, undesignated	<u>7,385</u>	<u>1,982</u>
Total liabilities and fund balance	<u>\$9,183</u>	<u>\$31,798</u>

CITY OF NEW ORLEANS  
TULLE PLACE, Louisiana

Comparative Statement of General Fixed Assets  
June 30, 1936 and 1935

	<u>1936.</u>	<u>1935.</u>
General fixed assets, on cost:		
Equipment	\$22,568	\$9,879
Investment in general fixed assets:		
Property acquired from Criminal Court Cost Fund	\$22,568	\$9,879

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(INCORPORATED IN THE STATE OF MISSISSIPPI)

1 Bayshore Drive  
1 Suite 1000, 10th  
Floor, Metairie, LA  
70002-3000  
Phone: (504) 885-1000  
Telex: 154444 DSR  
Cable: 154444 DSR

MEMO

March 26, 1976

Paul J. Galt, Jr., CPA  
Audit Firm, Inc.  
Attention: James Galt  
Director of Administration, City  
of Ville Platte, LA  
P.O. Box 100  
Ville Platte, LA  
70584-0100

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

MEMO

TO: Bill Galt  
CITY OF VILLE PLATTE  
70584-0100

FROM: Darnall, Sikes,  
Kolder, Frederick & Rainey  
70584-0100

DATE: 3/26/76  
BY: DSR/MS

100 Eastbank  
P.O. Box 100, 70584-0100

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, 1976, and have issued our report thereon dated September 3, 1976.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

Compliance with laws, regulations, contracts, and grants applicable to the City Court of Ville Platte is the responsibility of the City Judge. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the City Court of Ville Platte's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to following requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of misstatements resulting from these failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following material instance of noncompliance.

### Insureds Fledged Securities

#### Finding:

The City Court of Ville Platte failed to comply with Louisiana Revised Statute 78:1725 which states that "the amount of security shall at all times be equal to 100 percent of the amount on deposit to the credit of each depositing authority, except that portion of the deposits insured by any governmental agency insuring bank deposits." This noncompliance resulted in an uninsured deposit balance of \$28,408.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY  
INCORPORATED IN THE STATE OF MISSISSIPPI  
100 EASTBANK  
P.O. BOX 100, 70584-0100

We noted one matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

#### **Insufficient Segregation of Accounting Functions**

##### **Finding:**

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

##### **Recommendation:**

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

##### **Response:**

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. 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.

***Barnell, Sikes, Kolder, Frederick & Rainey***

A Corporation of Certified Public Accountants

Ville Platte, Louisiana  
September 3, 1998

# DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

IN CORPORATION OF MISSISSIPPI PUBLIC ACCOUNTANTS

1984

1 Gary Lane City  
1 North State St.  
Baton Rouge, Louisiana 70801  
Phone Number: 836-  
0400  
Telex: 151111  
Cable: 151111  
E-mail: dsikes@dsikes.com

MEMO

September 2, 1984

1 Gary Lane City  
1 North State St.  
Baton Rouge, Louisiana 70801  
Phone Number: 836-  
0400  
Telex: 151111  
Cable: 151111  
E-mail: dsikes@dsikes.com

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

111 1/2 Avenue B  
Baton Rouge, LA 70801  
836-3311

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, for the year ended June 30, 1984, and have issued our report thereon dated September 2, 1984.

We have conducted our audit in accordance with generally accepted auditing standards and Accounting Auditing Standards, issued by the Comptroller General of the United States. These 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.

The Judge of the City Court of Ville Platte is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the City Court of Ville Platte, for the year ended June 30, 1984, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
MEMBER OF  
NATIONAL ASSOCIATION OF  
GOVERNMENT ACCOUNTANTS

INTERNAL CONTROL, COMPLIANCE  
AND  
OTHER INFORMATION

GENERAL FUND

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

CITY COUNCIL OF VILLE PLATTE  
VILLE PLATTE, LOUISIANA

Comparative Statement of Changes in General Fixed Assets  
Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
General fixed assets, beginning of year	\$ 9,879	\$8,800
Additions	32,669	1,029
Deductions	<u>-</u>	<u>-</u>
General fixed assets, end of year	<u>\$42,548</u>	<u>\$9,829</u>

**Recommendation:**

The City Court should ensure that bank deposits are fully secured at all times by adequate insurance coverage and pledged securities.

**Response:**

The City Court will ascertain that total bank deposits are fully insured and/or secured at all times.

We considered this instance of noncompliance in forming our opinion on whether the City Court's 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 3, 1996 on those general purpose financial statements.

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.

***Darnall, Sims, Kofner, Frederick & Rainey***

A Corporation of Certified Public Accountants

Ville Platte Louisiana  
September 3, 1996

GENERAL FIXED ASSETS ACCOUNT SHEET

To account for fixed assets.

CITY COURT OF WILLS PLATTE  
Wills Platte, Louisiana  
Special Revenue Fund  
Collection Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
Years Ended June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
<b>Revenues:</b>		
Advance court cost fees	\$38,667	\$45,178
Miscellaneous	<u>558</u>	<u>1,186</u>
Total revenues	<u>\$39,225</u>	<u>\$46,364</u>
<b>Expenditures:</b>		
Current -		
Marshal	998	1,474
Court costs	2,468	1,459
Office expense	2,769	1,569
Auto expense	2,590	1,683
Judges' retirement	4,831	1,564
advertising and publications	803	215
civil fees - judge & marshal	24,847	25,395
Miscellaneous	<u>608</u>	<u>515</u>
Total expenditures	<u>\$41,812</u>	<u>\$43,360</u>
Excess (deficiency) of revenues over expenditures	(2,587)	1,788
Fund balance (deficit), beginning	<u>2,369</u>	<u>(1,431)</u>
Fund balance, ending	<u>\$ -222</u>	<u>\$ 1,569</u>

CITY COURT OF WILDE FLATTE  
 Wilde Flatte, Louisiana  
 Special Revenue Fund  
 Criminal Court Cost Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance  
 Years Ended June 30, 1994 and 1993

	<u>1994</u>	<u>1993</u>
Revenues:		
Court costs	\$ 80,260	\$114,167
Expenditures:		
Current -		
Office expense	\$11	620
Supplemental salaries	80,109	19,854
Accounting	3,800	3,080
Witness and subpoena fees	14,451	15,051
Books and subscriptions	-	350
Auto expense	66	288
Travel	1,848	-
Repairs & Maintenance	1,590	-
Professional development	205	861
Uniforms	3,250	3,853
Appropriation to City of Wilde Flatte	28,811	25,187
Sustenance	2,396	3,786
Reproduction fees	511	188
Capital outlay	12,449	3,029
Debt service -		
Principal	2,345	2,794
Interest	185	3,068
Total expenditures	<u>82,980</u>	<u>79,411</u>
Excess (deficiency) of revenues over expenditures	(2,720)	39,756
Fund balance, beginning	<u>123,125</u>	<u>81,988</u>
Fund balance, ending	<u>\$120,405</u>	<u>\$121,744</u>

City Court of Cook County  
 Villa Park, Illinois  
 Special Revenue Fund

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Year ended June 30, 1994  
 with comparative totals for year ended June 30, 1993

	Contract Court Costs	Collection	Balance	
			1993	1994
<b>Revenues:</b>				
Court costs	\$ 94,742	\$ -	\$ 70,732	\$75,147
Advance court cost fees	-	38,687	38,687	40,375
Miscellaneous	-	789	789	1,185
Total revenues	<u>94,742</u>	<u>39,476</u>	<u>110,208</u>	<u>116,707</u>
<b>Expenditures:</b>				
Current -				
Warranted	-	988	988	1,476
Court costs	-	1,488	1,488	1,476
Office expenses	87	1,789	1,876	2,088
Suppl medical salaries	25,739	-	25,739	19,000
Accounting	2,888	-	2,888	3,000
Witness and subpoena fees	16,455	-	16,455	14,971
Burn and subscription fees	-	-	-	350
Auto expenses	88	1,298	1,386	3,171
Repairs & Maintenance	1,880	-	1,880	-
Professional development	209	-	209	661
Utilities	2,100	-	2,100	2,844
Appropriation to Court of Villa Park	28,875	-	28,875	27,382
Judge's retainer	-	4,481	4,481	7,208
Civil fees - Judge and Marshall	-	24,662	24,662	20,285
Administrative and public relations	-	601	601	875
Construction	2,766	-	2,766	3,398
Representation fees	575	-	575	158
Miscellaneous	1,348	688	2,036	247
Taxes	1,848	-	1,848	-
Capital outlay	12,689	-	12,689	1,800
Debt service -				
to local	1,742	-	1,742	2,708
to State	288	-	288	2,880
Total expenditures	<u>92,700</u>	<u>41,224</u>	<u>134,312</u>	<u>117,881</u>
Basic deficiency of revenues over expenditures	<u>(2,958)</u>	<u>11,847</u>	<u>(24,104)</u>	<u>16,154</u>
Fund balances, beginning	<u>403,206</u>	<u>1,380</u>	<u>404,586</u>	<u>401,317</u>
Fund balances, ending	<u>\$ 370,248</u>	<u>\$ 1,327</u>	<u>\$ 379,482</u>	<u>\$ 417,471</u>

CITY BOARD OF VILLI PLATTS  
Villie Platts, Louisiana  
Special Revenue Funds

Combining Balance Sheet  
June 30, 1996  
With Comparative Totals for June 30, 1995

	Original Court Cost	Collection	Totals	
			1996	1995
<b>ASSETS</b>				
Cash	\$128,891	\$15,428	\$144,319	\$128,987
Due from other funds	4,800	-	4,800	10,811
<b>Total assets</b>	<b>\$133,691</b>	<b>\$15,428</b>	<b>\$148,519</b>	<b>\$139,798</b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Due to other funds	\$ -	\$ 4,000	\$ 4,000	\$ 3,000
Due to other governmental units	2,314	-	2,314	-
Resolutions payable	-	-	-	3,438
City Marshall fees payable	-	-	-	588
Advance deposits payable	-	10,504	10,504	2,904
Judge's fees payable	-	-	-	3,125
Other liabilities	-	500	500	-
<b>Total liabilities</b>	<b>2,314</b>	<b>14,504</b>	<b>16,818</b>	<b>12,445</b>
 Fund balance (deficit) - unreserved, undesignated	 <b>131,406</b>	 <b>912</b>	 <b>132,408</b>	 <b>128,603</b>
<b>Total liabilities and fund balances</b>	<b>\$133,691</b>	<b>\$15,428</b>	<b>\$148,519</b>	<b>\$139,798</b>

#### SPECIAL REVENUE FUNDS

**Criminal Court Case Fund** - To account for the receipt and use of proceeds of criminal court case 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 claim 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.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for future lease payments on capital lease agreement.