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CITY COURT OF MARKSVILLE
Marksville, Louisiana

Financial Report

Year Ended June 30, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity 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 1-26-05

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ACCOUNTANTS' REPORT

* A Professional Accounting Corporation

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
Marksville, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of Marksville, Louisiana, as of and for the year then ended June 30, 2004, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activities. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements in accordance with GASB Number 34. The amounts that would be reported in government-wide financial statements for the City Court of Marksville's governmental activities are not reasonably determinable.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated November 19, 2004, on the results of our agreed-upon procedures.

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

Marksville, Louisiana
November 19, 2004

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

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2004

	Governmental	Fiduciary	Account Groups		Totals Memorandum Only
	Fund Type Special Revenue	Fund Type Agency Funds	General Fixed Assets	General Long-Term Debt	
ASSETS AND OTHER DEBITS					
Cash	\$20,385	\$ 9,012	\$ -	\$ -	\$29,397
Due from other funds	142	53	-	-	195
Equipment	-	-	20,488	-	20,488
Amount to be provided for retirement of general long-term obligations	-	-	-	15,137	15,137
Total assets and other debits	\$20,527	\$ 9,065	\$20,488	\$15,137	\$65,217
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 530	\$ -	\$ -	\$ -	\$ 530
Due to other funds	195	-	-	-	195
Payroll taxes payable	1,121	417	-	15,137	16,675
Advance deposits payable	-	8,648	-	-	8,648
Total liabilities	1,846	9,065	-	15,137	26,048
Fund equity and other credits:					
Investment in general fixed assets	-	-	20,488	-	20,488
Fund balance					
Unreserved, undesignated	18,681	-	-	-	18,681
Total fund equity	18,681	-	20,488	-	39,169
Total liabilities and fund equity	\$20,527	\$ 9,065	\$20,488	\$15,137	\$65,217

See accountants' report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2004

Revenues:	
Bonds, fines and court costs	<u>\$106,022</u>
Expenditures:	
Current -	
General government	81,243
Capital outlay	1,628
Debt service	<u>9,541</u>
Total expenditures	<u>92,412</u>
Excess of revenues over expenditures	13,610
Fund balance, beginning	<u>5,071</u>
Fund balance, ending	<u>\$ 18,681</u>

See accountants' report.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to financial Statements

(1) Summary of Significant Accounting Policies -

The City Court of Marksville (City Court) was created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statutes (LRS). The statutes provide for the territorial jurisdiction, powers, authority, functions, election or appointment, tenure, and compensation of the judge, clerk, and marshal or constable of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LRS 13:1894, is limited to the trial of offenses committed within its territorial jurisdiction that are not punishable by imprisonment at hard labor, including the trial of cases involving the violation of any city or parochial ordinance. In addition, the judge may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all cases not capital. The City Court's civil jurisdiction, as provided by LRS 13:1891, is provided in the applicable provisions of the Louisiana Code of Civil Procedure.

The city judge, as provided by LRS 13:1872, is elected for a term of six years and, except as otherwise provided in LRS 13:1875, receives an annual salary payable monthly by the City of Marksville and the Avoyelles Parish Police Jury. As provided by LRS 13:1879, the city clerk is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed. The clerk is responsible for maintaining the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LRS 13:1879, is elected for a term of six years and receives an annual salary as enumerated in LRS 13:1883. The marshal is the executive officer of the court and executes the orders and mandates of the court, makes arrest and preserves the peace.

The City Court has special provisions that are enumerated under LRS 13:2488.51-59. These statutes govern the court's rules of conduct, salary and city judge's fees, salaries of the marshal and clerk, collection of fines, forfeitures, penalties and costs, and cost of criminal matters.

The accounting and reporting policies of the City Court of Marksville do not conform to generally accepted accounting principles as applicable to governments. Generally accepted accounting and reporting policies require the implementation of GASB Statement No. 34. These financial statements were prepared on the modified accrual basis of accounting. As required by Louisiana Revised Statute 24:513 as amended by Act of the Louisiana Legislature.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the City Court includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the city judge and marshal as independently elected officials. The authority of the City Court, its operations and legal responsibility, is autonomous from that of the City of Marksville. The City Court is fiscally dependent on the City of Marksville for office space and related utility costs, as well as partial funding of salary costs. The fair value of the rent and utility costs have not been determined, and are not reflected in the financial statements.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

B. Fund Accounting

The accounts of the City Court of Marksville 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 two broad fund categories as follows:

Governmental Funds -

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds -

Agency Funds

The agency funds account for assets held by the City Court in a custodial capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Fixed Assets and Long-Term Liabilities

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

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

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

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Fines and court costs are recognized when the court is entitled to the funds (1) when the defendant has entered a guilty plea and agreed to forfeit the bond, or (2) when the court has found the defendant guilty of the charged offense and has ordered the defendant to pay the appropriate fine and cost of the court.

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

E. 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.

F. Accumulated Unpaid Vacation, Sick-Pay and Other Employee Benefits

Employees of the City Court of Marksville are not covered under any specific sick-leave policy. Employees are granted 10 days of vacation leave annually. It is the City Court's policy that unused compensated absences lapse at the end of each year. Therefore, no accruals for accumulated unused compensated absences have been made in these general purpose financial statements.

G. 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.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

(2) Cash Balances

At June 30, 2004, the City Court of Marksville has cash balances (book balances) totaling \$29,397. City Court of Marksville has all cash balances in demand deposit accounts.

Under state law, City Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law. Also under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owed by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) held by financial institutions for the City Court at June 30, 2004 of \$38,454 were insured by the Federal Deposit Insurance Corporation (FDIC).

(3) Interfund Receivables and Payables

Individual inter-fund receivables and payables balances at June 30, 2004, were as follows:

	Interfund Receivable	Interfund Payable
Civil maintenance	\$ 142	\$ -
Criminal court	-	195
Civil court garnishments	53	-
Total	\$ 195	\$ 195

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Furniture and Equipment
Balance, June 30, 2003	\$ 18,292
Additions	2,196
Reductions	-
Balance, June 30, 2004	\$ 20,488

Because there were insufficient accounting records from the prior administration of the Marksville City Court and no original purchase documents were available for determining the cost or age of general fixed assets purchased under that administration, \$8,727 of office furniture and

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

equipment was estimated by physically inspecting the condition of the equipment and furniture and using acquisition costs of like equipment and furniture.

(5) Changes in General Long-Term Debt

The City Court of Marksville's general long-term obligations consist of the following at June 30, 2004:

Department of the Treasury, Internal Revenue Service, notice dated October 29, 2000, Form 941, tax period December 31, 1989, penalty and interest assessed only through October 29, 2001.

\$ 15,137

The following is a summary of the long-term debt transactions for the year ended June 30, 2004:

	Note Payable	Payroll taxes, interest and penalties	Totals
Balances, June 30, 2003	\$ 9,415	\$ 15,137	\$ 24,552
Additions	-	-	-
Deletions	(9,415)	-	(9,415)
Balances, June 30, 2004	\$ -	\$ 15,137	\$ 15,137

(5) Retirement Commitment

All employees of the city court participate in the social security retirement system except for the city judge who participates in the Louisiana State Employees' Retirement System.

Louisiana State Employees' Retirement System

The City Court judge participates in the Louisiana State Employees' Retirement System (the System), a cost-sharing multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employees' Retirement System, P. O. Box 44213, Baton Rouge, Louisiana 70804.

Plan members are required to contribute 11.5% of their annual covered salary and the City Court is required to contribute at the statutory rate of 14.1% of the annual covered payroll. The City Court's contributions to the system for the years ended June 30, 2004, 2003 and 2002 were 3,203, 2,601 and \$2,205 respectively, equal to the required contributions.

(6) Changes in Agency Fund Assets and Liabilities

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

<u>Civil Court Fund</u>	<u>2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>2004</u>
Assets				
Cash	<u>\$ 3,661</u>	<u>\$ 55,686</u>	<u>\$ 50,777</u>	<u>\$ 8,570</u>
Liabilities				
Advance civil fees	\$ 3,465	\$ 54,174	\$ 49,486	\$ 8,153
Due to city court				
maintenance fund	-	3,126	3,126	-
Due to city judge	-	23,234	23,234	-
Due to city marshall	-	4,254	4,254	-
Due to judge's				
supplemental fund	-	4,952	4,952	-
Due to other governmental				
agencies	-	1,443	1,443	-
Other	<u>196</u>	<u>3,746</u>	<u>3,525</u>	<u>417</u>
Total liabilities	<u>\$ 3,661</u>	<u>\$ 94,929</u>	<u>\$ 90,020</u>	<u>\$ 8,570</u>

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Notes to Financial Statements (Continued)

Civil Court Garnishment Fund	Balances June 30, 2003	Additions	Deductions	Balances June 30, 2004
Assets				
Cash	\$ 770	\$ 36,336	\$ 36,664	\$ 442
Due from other funds	<u>-</u>	<u>53</u>	<u>-</u>	<u>53</u>
Total assets	<u>\$ 770</u>	<u>\$ 36,389</u>	<u>\$ 36,664</u>	<u>\$ 495</u>
Liabilities				
Garnishment payable	770	33,911	34,186	\$ 495
Due to city marshal	<u>-</u>	<u>1,948</u>	<u>1,948</u>	<u>-</u>
Total liabilities	<u>\$ 770</u>	<u>\$ 35,859</u>	<u>\$ 36,134</u>	<u>\$ 495</u>
Criminal Court Bonds and Fines Fund				
Assets				
Cash	<u>\$ 129</u>	<u>\$ 148,284</u>	<u>\$148,413</u>	<u>\$ -</u>
Liabilities				
Due to criminal court fund	\$ -	\$ 96,666	\$ 96,666	\$ -
Due to City of Marksville	-	16,390	16,390	-
Due to city prosecutor	-	6,620	6,620	-
Due to crime lab	-	3,810	3,810	-
Due to crime victim's fund	-	870	870	-
Due to law officer's training	-	604	604	-
Due to Police fund	-	2,416	2,416	-
Due to indigent defender board	-	7,550	7,550	-
Due to city court marshal fund	-	3,580	3,580	-
Due to city court police officer witness fund	-	3,739	3,739	-
Due to juvenile detention	-	2,265	2,265	-
Due to clerk's fund	-	884	884	-
Due to other governmental agencies	129	-	129	-
Other	<u>-</u>	<u>2,250</u>	<u>2,250</u>	<u>-</u>
Total liabilities	<u>\$ 129</u>	<u>\$ 147,644</u>	<u>\$147,773</u>	<u>\$ -</u>

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

SPECIAL REVENUE FUNDS

Civil Court Maintenance Fund

This fund is used to account for various maintenance and repair costs associated with the operation of the City Court. Revenues consist of \$10 per each civil court case filed.

Criminal Court Operating Fund

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with the non-civil cases.

City Court Marshal's Fund

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other costs associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court costs levied in connection with civil and non-civil cases.

City Court Police Officers Witness Fund

This fund is used to account for payments to off-duty police officers for their testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE
 Marksville, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 June 30, 2004

	<u>Civil Court Maintenance</u>	<u>Criminal Court Operating</u>	<u>City Court Marshall</u>	<u>City Court Police Officers Witness</u>	<u>Totals</u>
ASSETS					
Cash	\$ 1,411	\$ 15,119	\$ 2,645	\$ 1,210	\$ 20,385
Due from other funds	<u>142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>142</u>
Total assets	<u>\$ 1,553</u>	<u>\$ 15,119</u>	<u>\$ 2,645</u>	<u>\$ 1,210</u>	<u>\$ 20,527</u>
LIABILITIES					
<i>Liabilities:</i>					
Accounts payable	\$ -	\$ 530	\$ -	\$ -	\$ 530
Due to other funds	-	195	-	-	195
Payroll taxes payable	<u>-</u>	<u>1,121</u>	<u>-</u>	<u>-</u>	<u>1,121</u>
Total liabilities	-	1,846	-	-	1,846
Fund balance :					
Unreserved, undesignated	<u>1,553</u>	<u>13,273</u>	<u>2,645</u>	<u>1,210</u>	<u>18,681</u>
Total liabilities and fund balance	<u>\$ 1,553</u>	<u>\$ 15,119</u>	<u>\$ 2,645</u>	<u>\$ 1,210</u>	<u>\$ 20,527</u>

CITY COURT OF MARKSVILLE
 Marksville, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2004

	Civil Court Maintenance	Criminal Court Operating	City Court Marshall	City Court Police Officers Witness	Totals
Revenues:					
Bonds, fines, and court costs	<u>\$ 2,950</u>	<u>\$ 96,735</u>	<u>\$ 2,768</u>	<u>\$ 3,569</u>	<u>\$ 106,022</u>
Expenditures:					
Current - general government					
Insurance	-	187	-	-	187
Office	1,000	5,672	354	-	7,026
Salaries	-	48,974	-	-	48,974
Payroll taxes	-	5,604	-	-	5,604
Bailiff	-	1,350	-	-	1,350
Witness fees	-	-	-	2,527	2,527
Dues and subscriptions	-	959	-	-	959
Repairs & maintenance	254	1,372	210	-	1,836
Professional services	-	5,208	-	-	5,208
Utilities and telephone	-	4,209	144	-	4,353
Judge's retirement	-	3,203	-	-	3,203
Penalties and interest	-	16	-	-	16
Total general government	<u>1,254</u>	<u>76,754</u>	<u>708</u>	<u>2,527</u>	<u>81,243</u>
Capital outlay	<u>1,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,628</u>
Debt service -					
Principal	-	9,415	-	-	9,415
Interest	-	126	-	-	126
Total debt service	<u>-</u>	<u>9,541</u>	<u>-</u>	<u>-</u>	<u>9,541</u>
Total expenditures	<u>2,882</u>	<u>86,295</u>	<u>708</u>	<u>2,527</u>	<u>92,412</u>
Excess of revenues over expenditures	68	10,440	2,060	1,042	13,610
Fund balance, beginning	<u>1,485</u>	<u>2,833</u>	<u>585</u>	<u>168</u>	<u>5,071</u>
Fund balance, ending	<u>\$ 1,553</u>	<u>\$ 13,273</u>	<u>\$ 2,645</u>	<u>\$ 1,210</u>	<u>\$ 18,681</u>

OTHER INFORMATION.

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ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Angelo J. Piazza, III, Judge
City Court of Marksville
Marksville, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of City Court of Marksville, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Marksville's compliance with certain laws and regulations during the year ended June 30, 2004 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedure engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the fiscal year ended June 30, 2004 for material and supplies exceeding \$20,000, or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

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4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

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.

6. Trace the budget adoption and amendments to the published advertisement in the official journal.

See response to agreed-upon procedure (5) above.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

See response to agreed-upon procedure (5) above.

Accounting and Reporting

8. Randomly select 10 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the ten selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the ten selected disbursements indicated approval from the City Court Judge.

Debt

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination for proceeds of bank loans, bonds, or like indebtedness. We noted no such deposits.

Advances and Bonuses

10. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances, which would indicate payments to employees which would constitute bonuses, advances or gifts.

We were not engaged to and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. The results of our procedures disclosed no instance of noncompliance.

This report is intended solely for the use of management of the City Court of Marksville and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Marksville, Louisiana
November 19, 2004

CITY COURT OF MARKSVILLE
 Marksville, Louisiana

Summary Schedule of Current and Prior Year Audit Findings and Corrective Action
 Year Ended June 30, 2004

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
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CURRENT YEAR (06/30/04) --

There were no findings and/or management comments.

PRIOR YEAR (06/30/03) --

There were no findings and/or management comments.

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

11-10-04

Kolder, Champagne, Slaven, & Company, LLC
P.O. Box 531
Marksville, LA 71351

In connection with your review of our financial statements as of June 30, 2004 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of November 9, 2004.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes No

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes No

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [X] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [X] No []

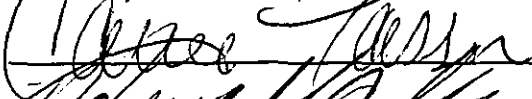
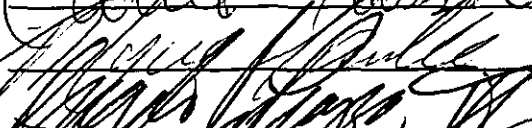
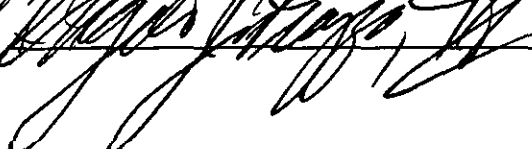
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	<u>11/9/04</u>	Date
	Treasurer	<u>Nov 9, 2004</u>	Date
	President	<u>Nov 9, 2004</u>	Date