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CITY COURT OF VILLE PLATTE

Financial Report

Year Ended June 30, 2009

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 12/16/09

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental funds	9
Reconciliation of the governmental funds' balance sheet to the statement of net assets	10
Statement of revenues, expenditures, and changes in fund balances- governmental funds	11
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	12
Notes to basic financial statements	13-19
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	21
Criminal Court Special Revenue Fund	22
Collection Special Revenue Fund	23
RELATED REPORT	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	25-26
SUPPLEMENTARY INFORMATION	
Schedule of Findings and Questioned Costs	28
Schedule of Prior Year Findings	29

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and each major fund of the City Court of Ville Platte, a component unit of the City of Ville Platte, as of and for the year ended June 30, 2009, which collectively comprise the City Court of Ville Platte's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City Court of Ville Platte's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

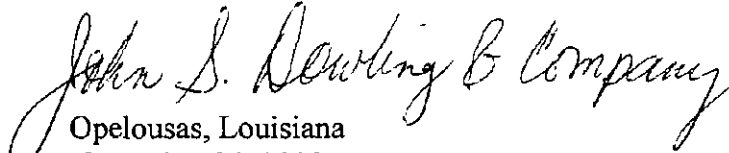
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City Court of Ville Platte, as of June 30, 2009, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 24, 2009, 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, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and important for assessing the results of our audit.

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
Page 2

The other required supplementary information on pages 21 through 23 is not a required part of the basic financial statements but is supplementary information 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 express no opinion on it.

The City Court of Ville Platte has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.


Opelousas, Louisiana
November 24, 2009

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Net Assets
June 30, 2009

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 391,475
Noncurrent assets:	
Capital assets, net	<u>6,691</u>
Total assets	<u>398,166</u>
LIABILITIES	
Current liabilities:	
Accounts payable	250
Cash bonds payable	2,262
Advance deposits payable	<u>21,423</u>
Total current liabilities	<u>23,935</u>
NET ASSETS	
Invested in capital assets	6,691
Unrestricted	<u>367,540</u>
Total net assets	<u>\$ 374,231</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2009

Activities	Expenses	Program Revenues Fees, Fines, and Charges for Services	Net (Expense) Revenues and Changes in Net Assets Governmental Activities
Governmental activities:			
Judiciary	<u>\$ 508,470</u>	<u>\$ 515,963</u>	\$ 7,493
	General revenues:		
	Miscellaneous		<u>12,419</u>
	Change in net assets		19,912
	Net assets - July 1, 2008		<u>354,319</u>
	Net assets - June 30, 2009		<u>\$ 374,231</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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

Balance Sheet
Governmental Funds
June 30, 2009

	General	Criminal Court Special Revenue	Collection Special Revenue	Total
ASSETS				
Cash and interest-bearing deposits	<u>\$ 16,396</u>	<u>\$ 358,303</u>	<u>\$ 16,776</u>	<u>\$ 391,475</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 250	\$ -	\$ 250
Cash bonds payable	2,262	-		2,262
Advance deposits payable	<u>-</u>	<u>-</u>	<u>21,423</u>	<u>21,423</u>
Total liabilities	2,262	250	21,423	23,935
Fund balances (deficit):				
Unreserved, undesignated	<u>14,134</u>	<u>358,053</u>	<u>(4,647)</u>	<u>367,540</u>
Total liabilities and fund balances	<u>\$ 16,396</u>	<u>\$ 358,303</u>	<u>\$ 16,776</u>	<u>\$ 391,475</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Governmental Funds' Balance Sheet
to the Statement of Net Assets
June 30, 2009

Total fund balances for governmental funds at June 30, 2009		\$367,540
Cost of capital assets at June 30, 2009	17,858	
Less: Accumulated depreciation as of June 30, 2009	<u>(11,167)</u>	<u>6,691</u>
Total net assets of governmental activities at June 30, 2009		<u>\$374,231</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-
For the Year Ended June 30, 2009

	<u>General</u>	<u>Criminal Court Special Revenue</u>	<u>Collection Special Revenue</u>	<u>Total</u>
Revenues:				
Costs assessed for court	\$ 192,813	\$ 136,334	\$ 77,613	\$ 406,760
Other charges for services	109,203	-	-	109,203
Miscellaneous	-	5,795	6,624	12,419
Total revenues	<u>302,016</u>	<u>142,129</u>	<u>84,237</u>	<u>528,382</u>
Expenditures:				
Current -				
Judiciary:				
Fines remitted to other governmental units	135,787	-	-	135,787
Court costs	135,287	-	10,128	145,415
Marshall fees	29,012	-	6,624	35,636
Office expense	-	21,573	169	21,742
Outside services	-	1,108	-	1,108
Supplemental salaries	-	17,133	-	17,133
Judge's retirement	-	7,042	16,648	23,690
Professional fees	-	3,000	-	3,000
Dues and subscriptions	-	9,623	-	9,623
Repairs and maintenance	-	1,566	-	1,566
Professional development	-	1,095	-	1,095
Uniforms	-	5,776	-	5,776
Appropriation to City of Ville Platte	-	47,019	-	47,019
Recordation fees	-	1,216	-	1,216
Insurance	-	875	-	875
Travel	-	3,525	-	3,525
Auto expense	-	-	6,526	6,526
Civil fees - judge and marshall	-	-	45,312	45,312
Total expenditures	<u>300,086</u>	<u>120,551</u>	<u>85,407</u>	<u>506,044</u>
Excess (deficiency) of revenues over (under) expenditures	1,930	21,578	(1,170)	22,338
Fund balances (deficit), beginning	<u>12,204</u>	<u>336,475</u>	<u>(3,477)</u>	<u>345,202</u>
Fund balances (deficit), ending	<u>\$ 14,134</u>	<u>\$ 358,053</u>	<u>\$ (4,647)</u>	<u>\$ 367,540</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2009

Total net changes in fund balances at June 30, 2009 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 22,338
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	-
Depreciation expense for the year ended June 30, 2009	<u>(2,426)</u>
Total changes in net assets at June 30, 2009 per Statement of Activities	<u>\$ 19,912</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying 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. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The City Court 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 only include funds and activities that are controlled by the City Court Judge as an independently elected parish official.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, which are considered to be governmental activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the City Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The various funds of the City Court are classified as governmental funds. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund is at least 10 percent of the corresponding total for all funds.

The major funds of the City Court are described below:

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

Criminal Court Cost Fund -

The Criminal Court Cost Fund is used 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 -

The Collection Fund is used to account for the receipt and subsequent disbursement of civil docket fees, small claims fees, and garnishments.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus as defined in item b. below. In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

- a. The governmental fund utilizes a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.
- b. The government-wide financial statement utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net assets.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City Court of Ville Platte.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Interfund Receivable and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Court maintains a threshold level of \$5,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
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Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets – All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the fund statements, governmental fund equity is classified as fund balance. If applicable, fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. The City Court's policy is to first apply unrestricted resources when an expense is incurred for the purposes for which both restricted and unrestricted net assets are available.

E. Revenues, Expenditures, and Expenses

Operating Revenues

Operating revenues are those that result from providing services and producing and delivering goods and/or services. Revenues and fees and other charges for services are recorded when the City Court is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, governmental fund expenditures are classified by character.

F. Budgetary and Budgetary Accounting

The City Court of Ville Platte is required to adopt a budget for the general and special revenue funds in accordance with LSA-RS 39:1301-15. The proposed budget should be submitted to the City Court Judge at least 15 days prior to the beginning of the budget year.

G. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the 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 under Louisiana law and national banks having principal offices in Louisiana.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

At June 30, 2009, the City Court has cash and cash equivalents (book balances) totaling \$391,475 as follows:

Demand deposits	\$ 16,776
Interest bearing deposits	<u>374,699</u>
Total	<u>\$ 391,475</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the City Court's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. The City Court does not have a policy for custodial credit risk, however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security 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. As of June 30, 2009, bank balances in the amount of \$414,532 were secured as follows:

Bank balances	<u>\$ 414,532</u>
Federal insurance	\$ 402,060
Pledged securities (category 3)	<u>12,472</u>
Total federal insurance and pledged securities	<u>\$ 414,532</u>

Pledged securities in the amount of \$12,472 were exposed to custodial credit risk. These securities include uninsured or unregistered investments for which the securities are held by the bank, 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.

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2009 is as follows:

	Balance 07/01/08	Additions	Deletions	Balance 6/30/2009
Furniture, fixtures and equipment	<u>\$ 34,577</u>	\$ -	\$ 16,719	<u>\$ 17,858</u>
Less: Accumulated depreciation	<u>25,460</u>	<u>2,426</u>	<u>16,719</u>	<u>11,167</u>
Net capital assets	<u>\$ 9,117</u>	<u>\$ (2,426)</u>	<u>\$ -</u>	<u>\$ 6,691</u>

Depreciation expense of \$2,426 was charged to the judiciary function.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Pension Plan

Employees of the City Court are included on the City of Ville Platte's payroll and participate in the same retirement system as the employees of that entity. The City Court of Ville Platte's contributions reimbursed to the City of Ville Platte for the year ended June 30, 2009, 2008 and 2007 were \$16,648, \$15,593 and \$13,426 respectively, equal to the required contribution for each year.

The City Judge participates in the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan, administered and controlled by a separate board of trustees.

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state 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 by state statute to contribute 11.5% of their annual covered salary and the City Court of Ville Platte is required to contribute at an actuarially determined rate. The current rate is 18.5% of annual covered payroll. The City Court of Ville Platte's contributions to the system for the year ended June 30, 2009, 2008 and 2007 were \$7,042, \$6,716 and \$5,306, respectively, equal to the required contribution for each year.

(5) Fund Deficit

The Collection Fund reflects a deficit fund balance of \$4,647 at June 30, 2009, which is expected to be funded by future court cost fees.

(6) Expenditures of the City Court Paid by the City of Ville Platte

The cost of some expenditures for the operation of the City Court, as required by Louisiana Revised Statute 13:1889, is paid by the City of Ville Platte, Louisiana. These expenditures are not included in the accompanying financial statements.

(8) Risk Management

The City Court is exposed to risks of loss in the area of employee dishonesty. This risk is handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(9) Litigation

There is no litigation pending against the City Court at June 30, 2009.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2009

	<u>Budget</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues:				
Costs assessed for court	\$ 155,000	\$ 190,000	\$ 192,813	\$ 2,813
Other charges for services	<u>85,000</u>	<u>110,000</u>	<u>109,203</u>	<u>(797)</u>
Total revenues	<u>240,000</u>	<u>300,000</u>	<u>302,016</u>	<u>2,016</u>
Expenditures:				
Current -				
Judiciary:				
Fines remitted to other governmental units	115,000	135,000	135,787	(787)
Court costs	100,000	135,000	135,287	(287)
Marshall fees	<u>25,000</u>	<u>30,000</u>	<u>29,012</u>	<u>988</u>
Total expenditures	<u>240,000</u>	<u>300,000</u>	<u>300,086</u>	<u>(86)</u>
Excess of revenues over expenditures	-	-	1,930	1,930
Fund balances, beginning	<u>12,204</u>	<u>12,204</u>	<u>12,204</u>	<u>-</u>
Fund balances, ending	<u>\$ 12,204</u>	<u>\$ 12,204</u>	<u>\$ 14,134</u>	<u>\$ 1,930</u>

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Criminal Court Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2009

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court costs	\$ 100,000	\$ 135,000	\$ 136,334	\$ 1,334
Miscellaneous	3,500	6,000	5,795	(205)
Total revenues	<u>103,500</u>	<u>141,000</u>	<u>142,129</u>	<u>1,129</u>
Expenditures:				
Current -				
Judiciary:				
Office expense	5,000	20,000	21,573	(1,573)
Outside services	-	1,108	1,108	-
Supplemental salaries	25,000	17,000	17,133	(133)
Judge's retirement	7,000	7,000	7,042	(42)
Professional fees	3,000	3,000	3,000	-
Dues and subscriptions	8,500	10,000	9,623	377
Repairs and maintenance	1,500	1,500	1,566	(66)
Professional development	500	1,000	1,095	(95)
Uniforms	-	5,800	5,776	24
Appropriation (City of Ville Platte)	35,000	47,000	47,019	(19)
Recordation fees	500	1,500	1,216	284
Insurance	700	875	875	-
Travel	4,000	3,500	3,525	(25)
Total expenditures	<u>90,700</u>	<u>119,283</u>	<u>120,551</u>	<u>(1,268)</u>
Excess of revenues over expenditures	12,800	21,717	21,578	(139)
Fund balance, beginning	<u>336,475</u>	<u>336,475</u>	<u>336,475</u>	<u>-</u>
Fund balance, ending	<u>\$ 349,275</u>	<u>\$ 358,192</u>	<u>\$ 358,053</u>	<u>\$ (139)</u>

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Collection Special Revenue Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2009

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Advance court cost fees	\$ 68,000	\$ 80,000	\$ 77,613	\$ (2,387)
Miscellaneous	5,000	7,000	6,624	(376)
Total revenues	73,000	87,000	84,237	(2,763)
Expenditures:				
Current -				
Judiciary:				
Court costs	5,500	10,000	10,128	(128)
Marshall	5,500	6,000	6,624	(624)
Office expense	500	100	169	(69)
Auto expense	4,000	6,500	6,526	(26)
Judge's retirement	16,000	16,500	16,648	(148)
Civil fees - judge and marshall	40,000	44,000	45,312	(1,312)
Advertising and publications	275	-	-	-
Total expenditures	71,775	83,100	85,407	(2,307)
Excess (deficiency) of revenues over (under) expenditures	1,225	3,900	(1,170)	(5,070)
Fund balance (deficit), beginning	(3,477)	(3,477)	(3,477)	-
Fund balance (deficit), ending	\$ (2,252)	\$ 423	\$ (4,647)	\$ (5,070)

RELATED REPORT

Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
G. Kenneth Pavy, II, CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1984
John Newton Stout, CPA
1936-2005

Retired

Harold Dupre, CPA
1996
Dwight Ledoux, CPA
1998
Joel Lanclos, Jr., CPA
2003
Russell J. Stelly, CPA
2005

REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS 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 financial statements of the governmental activities and each major fund, 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, 2009, and have issued our report thereon dated November 24, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Ville Platte's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City Court of Ville Platte's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency or combination of control deficiencies, that adversely affects the City Court of Ville Platte's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the City Court of Ville Platte's financial statements that is more than inconsequential will not be prevented or detected by the City Court of Ville Platte's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as Item 2009-1 to be a significant deficiency in internal control over financial reporting.

The Honorable Donald J. Launey, Jr., Judge
City Court of Ville Platte
Page 2


A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the City Court of Ville Platte's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiency described above to be a material weakness.

Compliance and Other Matters

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, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management of the City Court of Ville Platte and is not intended to be and should not be used by anyone other than this specified party. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.


Opelousas, Louisiana
November 24, 2009

SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the basic financial statements of the City Court of Ville Platte, Louisiana.
2. One significant control deficiency relating to the audit of the financial statements is reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the City Court of Ville Platte, Louisiana were disclosed during the audit.

B. 2009 FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2009-1 Segregation of Duties

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

Criteria: Accounting duties should be segregated among employees.

Cause: There is a small number of employees at City Court performing the daily operating activities.

Effect: Accounting functions are not segregated.

Response: Due to the nature of the transactions and the size of the entity, accounting functions cannot be segregated.

Contact Person: Donald J. Launey, Jr., Judge

C. FEDERAL AWARDS PROGRAMS

N/A

CITY COURT OF VILLE PLATTE
VILLE PLATTE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2009

SECTION 1 – Internal Control and Compliance Material to the Financial Statements

Compliance

None

Internal Control

2008-1 Segregation of Duties

Unresolved

SECTION II – Management Letter

None