

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Financial Report

Year Ended June 30, 2010

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 2/2/11

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ACCOUNTANTS' REPORT

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

We have compiled the accompanying financial statements of the City Court of Marksville, Louisiana, as of June 30, 2010, and for the year ended, 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 2010 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City Court of Marksville's financial position, and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to City Court of Marksville.

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

Marksville, Louisiana
December 21, 2010

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

CITY COURT OF MARKSVILLE
Marksville, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2010

	<u>Governmental Fund Type Special Revenue</u>	<u>Fiduciary Fund Type Agency Funds</u>	<u>Account Group Fixed Assets</u>	<u>Totals Memorandum Only</u>
ASSETS AND OTHER DEBITS				
Cash	\$ 28,186	\$ 18,068	\$ -	\$ 46,254
Equipment	<u>-</u>	<u>-</u>	<u>20,561</u>	<u>20,561</u>
Total assets and other debits	<u>\$ 28,186</u>	<u>\$ 18,068</u>	<u>\$ 20,561</u>	<u>\$ 66,815</u>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 525	\$ 310	\$ -	\$ 835
Payroll taxes payable	2,374	1,685	-	4,059
Advance deposits payable	<u>-</u>	<u>16,073</u>	<u>-</u>	<u>16,073</u>
Total liabilities	<u>2,899</u>	<u>18,068</u>	<u>-</u>	<u>20,967</u>
Fund equity and other credits:				
Investment in general fixed assets	-	-	20,561	20,561
Fund balance -				
Unreserved, undesignated	<u>25,287</u>	<u>-</u>	<u>-</u>	<u>25,287</u>
Total fund equity	<u>25,287</u>	<u>-</u>	<u>20,561</u>	<u>45,848</u>
Total liabilities and fund equity	<u>\$ 28,186</u>	<u>\$ 18,068</u>	<u>\$ 20,561</u>	<u>\$ 66,815</u>

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, 2010

Revenues:		
Bonds, fines and court costs		\$176,016
Expenditures:		
Current -		
General government		<u>173,530</u>
Excess of revenues over expenditures		2,486
Fund balance, beginning		<u>22,801</u>
Fund balance, ending		<u>\$ 25,287</u>

See accountants' report.

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, 2010

	<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	<u>\$ 2,405</u>	<u>\$ 20,563</u>	<u>\$ 5,081</u>	<u>\$ 137</u>	<u>\$ 28,186</u>
LIABILITIES					
Liabilities and Fund Balances					
Accounts payable	\$ -	\$ 525	\$ -	\$ -	\$ 525
Payroll taxes payable	<u>-</u>	<u>2,374</u>	<u>-</u>	<u>-</u>	<u>2,374</u>
Total liabilities	<u>-</u>	<u>2,899</u>	<u>-</u>	<u>-</u>	<u>2,899</u>
Fund balance :					
Unreserved, undesignated	<u>2,405</u>	<u>17,664</u>	<u>5,081</u>	<u>137</u>	<u>25,287</u>
Total liabilities and fund balance	<u>\$ 2,405</u>	<u>\$ 20,563</u>	<u>\$ 5,081</u>	<u>\$ 137</u>	<u>\$ 28,186</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, 2010

	Civil Court <u>Maintenance</u>	Criminal Court <u>Operating</u>	City Court <u>Marshall</u>	City Court Police Officers Witness	<u>Totals</u>
Revenues:					
Bonds, fines, and court costs	\$ 7,030	\$ 156,031	\$ 4,490	\$ 8,465	\$ 176,016
Expenditures:					
Current - general government					
Insurance	\$ -	\$ 193	\$ 879	\$ -	\$ 1,072
Office	2,340	8,173	199	-	10,712
Salaries	-	113,174	-	-	113,174
Payroll taxes	-	19,639	-	-	19,639
Witness fees	-	-	-	8,786	8,786
Dues and subscriptions	-	489	-	-	489
Repairs & maintenance	2,110	3,364	2,403	-	7,877
Professional services	450	4,765	-	-	5,215
Utilities and telephone	1,507	3,121	740	-	5,368
Penalties and interest	-	506	12	-	518
Uniforms	-	7	673	-	680
Total general government	<u>6,407</u>	<u>153,431</u>	<u>4,906</u>	<u>8,786</u>	<u>173,530</u>
Excess (deficiency) of revenues over expenditures	623	2,600	(416)	(321)	2,486
Fund balance, beginning	<u>1,782</u>	<u>15,064</u>	<u>5,497</u>	<u>458</u>	<u>22,801</u>
Fund balance, ending	<u>\$ 2,405</u>	<u>\$ 17,664</u>	<u>\$ 5,081</u>	<u>\$ 137</u>	<u>\$ 25,287</u>