

**Affidavit and Revenue Certification**

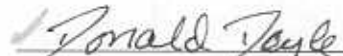
Ward Marshal  
City Court of Oakdale, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS**

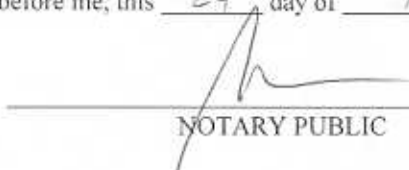
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(i).

Personally came and appeared before the undersigned authority, Donald Doyle, Ward Marshal, City Court of Oakdale, Louisiana, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Ward Marshal, City Court of Oakdale, Louisiana as of December 31, 2002, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Donald Doyle, Ward Marshal, who, duly sworn, deposes and says that the Ward Marshal, City Court of Oakdale, Louisiana, received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 2002, and accordingly, is not required to have an audit for the previously mentioned year.

  
Signature

Sworn to and subscribed before me, this 24 day of March, 20 03.

  
NOTARY PUBLIC

Chief Executive Officer Donald Doyle, Ward Marshal

Address P.O. Box 565

Oakdale, Louisiana 71463

Telephone No. (318)335-1121

**WARD MARSHAL  
CITY COURT OF OAKDALE, LOUISIANA**

Compiled Financial Statements

For the Year Ended December 31, 2002

Compiled Financial Statements  
For the Year Ended December 31, 2002

**TABLE OF CONTENTS**

	<u>Page(s)</u>
Accountant's Compilation Report	1
Compiled Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types	3
Notes to the Financial Statements	4-7

**TOM MILHOAN**  
Certified Public Accountant

Member:  
American Institute of Certified Public Accountants  
Society of Louisiana Certified Public Accountants

109 North Eleventh Street  
Oakdale, Louisiana 71463  
(318)335-0495

**ACCOUNTANT'S COMPILATION REPORT**

Donald Doyle, Ward Marshal  
City Court of Oakdale, Louisiana

I have compiled the accompanying balance sheet of the Ward Marshal of the City Court of Oakdale, Louisiana, as of December 31, 2002, and the related statement of revenues, expenditures, and changes in fund balance for the year then 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 information that is the representation of management. I have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.



March 24, 2003

**WARD MARSHAL**  
**CITY COURT OF OAKDALE, LOUISIANA**  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 2002

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Total</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>
<u>Assets</u>			
Cash	\$ 21,074	\$ -	\$ 21,074
Fixed Assets	<u>-</u>	<u>25,861</u>	<u>25,861</u>
Total Assets	<u>\$ 21,074</u>	<u>\$ 25,861</u>	<u>\$ 46,935</u>
<u>Liabilities and Fund Equity</u>			
Liabilities			
Payroll Taxes Payable	<u>\$ 157</u>	<u>\$ -</u>	<u>\$ 157</u>
Fund Equity			
Investment in General Fixed Assets	-	25,861	25,861
Fund Balance			
Unreserved-Undesignated	<u>20,917</u>	<u>-</u>	<u>20,917</u>
Total Fund Equity	<u>20,917</u>	<u>25,861</u>	<u>46,778</u>
Total Liabilities and Fund Equity	<u>\$ 21,074</u>	<u>\$ 25,861</u>	<u>\$ 46,935</u>

See accompanying notes and accountant's report.

**WARD MARSHAL**  
**CITY COURT OF OAKDALE, LOUISIANA**  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance -  
General Fund  
For the Twelve Months Ended December 31, 2002

Revenues	
Amounts Collected for Others	\$ 35,296
Fees and Court Costs	<u>13,351</u>
Total Revenues	<u>48,647</u>
Expenditures	
Current	
General Government	
Accounting	782
Automobile Expense	1,691
Amounts Paid to Others	33,814
Insurance	1,445
Marshal's Fees	2,939
Office Expense	112
Salaries	5,100
Taxes on Payroll	<u>343</u>
Total Expenditures	<u>46,226</u>
Excess of Revenues Over/(Under)	
Expenditures	2,421
Fund Balance, January 1, 2002	<u>18,496</u>
Fund Balance, December 31, 2002	<u>\$ 20,917</u>

See accompanying notes and accountant's report.

**WARD MARSHAL**  
**CITY COURT OF OAKDALE, LOUISIANA**  
Notes to the Financial Statements  
December 31, 2002

**(1) Summary of Significant Accounting Policies**

The City Court of Oakdale, Louisiana was established by Louisiana Revised Statute 13:1879. Its territorial jurisdiction extends throughout Ward 5 of Allen Parish in which the City of Oakdale is located. The Court is composed of a city judge (elected), a ward marshal (elected) and a city clerk (appointed by the city judge). Court cost is assessed by the city judge in all criminal matters including traffic violations. These costs are utilized in operation of the court. Costs are deposited into separate special accounts for the ward marshal and the city judge.

The accompanying statements of the Ward Marshall, City Court of Oakdale, Louisiana (Marshal's Office) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of the Marshal's Office.

**A - Financial Reporting Entity**

The financial statements of the Marshal's Office consist only of a fund and an account group of the Marshal's Office. The Marshal is an independently elected official, therefore, for financial reporting purposes the Marshal's Office is a separate reporting entity. The Marshal's Office has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Marshal's Office. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing body.

**B - Fund Accounting**

The Marshal's Office uses a fund and an account group to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial statement compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide the accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect the net expendable available resources.

Governmental funds are used to account for all or most of a government's general activities.

(continued)

**WARD MARSHAL**  
**CITY COURT OF OAKDALE, LOUISIANA**  
Notes to the Financial Statements  
December 31, 2002

**General Fund**

The general fund is the operating fund of the Marshal's Office. It is used to account for all activities of the general government not accounted for in some other fund.

**Account Groups - General Fixed Assets and Long-Term Debt**

Account groups are used to establish accounting control and accountability for the Marshal's Office general fixed assets. General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets are valued at acquisition cost.

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

There is no long-term debt at December 31, 2002.

**C - 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.

The modified accrual basis of accounting is followed by the general fund. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Penalties, fines, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenue and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

**D - Total Column on Combined Balance Sheet - All Fund Types and Account Groups**

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations or changes in financial position 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.

(continued)



**WARD MARSHAL**  
**CITY COURT OF OAKDALE, LOUISIANA**  
Notes to the Financial Statements  
December 31, 2002

**E - Budgets**

The Marshal's Office does not adopt a budget for any of its funds.

**(2) Marshal's Operation**

Louisiana Revised Statute 13:1899 provides that the City Judge may assess a sum not to exceed \$10 on all criminal cases to be used in operation of the Marshal's Office.

The cost received from the processing of criminal and traffic cases are used to pay the expenses of operating the Marshal's Office. The Ward Marshal's salary is paid by the City of Oakdale and the Police Jury of Allen Parish.

**(3) Cash**

Under state law, the Marshal's Office 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 Marshal's Office may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana.

At December 31, 2002, the Marshal's Office had cash (book balances) as follows:

Demand Deposits	<u>\$ 21,074</u>
-----------------	------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agency 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. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash (collected bank balances) at December 31, 2002, were fully secured by Federal deposit insurance.

(continued)

**WARD MARSHAL**  
**CITY COURT OF OAKDALE, LOUISIANA**  
Notes to the Financial Statements  
December 31, 2002

**(4) Changes in General Fixed Assets**

The categories of general fixed assets at December 31, 2002, were as follows:

	<u>January 1, 2002</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2002</u>
Automobiles and Equipment	\$ 24,611	\$ -	\$ -	\$ 24,611
Office Equipment	<u>1,250</u>	<u>-</u>	<u>-</u>	<u>1,250</u>
Total	<u>\$ 25,861</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,861</u>

**(5) Pension Plan, Annual Leave, and Sick Leave**

The Marshal's Office has no full-time employees, therefore, it does not participate in a pension plan and has not adopted formal annual leave or sick leave policies.

**(6) Litigation and Claims**

At December 31, 2002, the Marshal's Office is not involved in any lawsuits.

**(7) Leases**

The Marshal's Office does not have any capital or operating leases at December 31, 2002.