

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2022

Champagne & Company,
LLC

Certified Public Accountants

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Certified Public Accountants

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Mr. Jimmy Dupuis
Breaux Bridge City Marshal
Breaux Bridge, Louisiana

Management is responsible for the accompanying combined balance sheet – all fund types and account groups of the Breaux Bridge City Marshal, component unit of the City of Breaux Bridge, Louisiana, as of December 31, 2022, and the related statement of revenues, expenditures, and changes in fund balance – general fund for the year then ended, which collectively comprise the Breaux Bridge City Marshal’s basic financial statements, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

The supplementary information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Champagne & Company, LLC
Certified Public Accountants

Breaux Bridge, Louisiana
June 16, 2023

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2022

	Governmental Fund Type General	<u>Account Group</u> General Fixed Assets	Totals (Memorandum Only)
ASSETS AND OTHER DEBITS			
Cash	\$ 6,563	\$ -	\$ 6,563
Restricted Cash	1,939	-	1,939
Equipment	-	9,991	9,991
Automobile	-	23,044	23,044
	<u> </u>	<u> </u>	<u> </u>
Total assets and other debits	<u>\$ 8,502</u>	<u>\$ 33,035</u>	<u>\$ 41,537</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 380	\$ -	\$ 380
Garnishment Liability	5,232	-	5,232
Payroll Liabilities	3,049	-	3,049
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>8,661</u>	<u>-</u>	<u>8,661</u>
Fund Balances:			
Restricted	1,939	-	1,939
Unassigned	(2,098)	-	(2,098)
Investment in general fixed assets	-	33,035	33,035
	<u> </u>	<u> </u>	<u> </u>
Total fund equity	<u>(159)</u>	<u>33,035</u>	<u>32,876</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund equity	<u>\$ 8,502</u>	<u>\$ 33,035</u>	<u>\$ 41,537</u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
Year Ended December 31, 2022

Revenues:	
Criminal court costs/fees	\$ 100
Civil fees	52,353
Total revenues	<u>52,453</u>
Expenditures:	
Auto expense	893
Bank charges	631
Computer and Internet expense	1,351
Contract Labor	105
License and Fees	435
Meals and Entertainment	964
Office supplies	762
Payroll Expenses	37,048
Payroll Tax Expense	2,975
Postage and Delivery	58
Professional Fees	850
Repairs and Maintenance	840
Telephone	2,041
Travel	2,916
Uniforms	1,464
Total expenditures	<u>53,333</u>
Deficiency of revenues over expenditures	(880)
Fund balance, beginning	<u>721</u>
Fund balance, ending	<u>\$ (159)</u>

See accountants' report.

Breaux Bridge City Marshal
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
Year Ended December 31, 2022

Salary	\$ 69,048
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	-
Expense allowance	-
Per diem	826
Reimbursements	500
Registration fees	-
Conference travel	708
Continuing professional education fees	<u>-</u>
Total	<u>\$ 71,082</u>

Jimmy Dupuis (City Marshal) receives compensation of \$69,048, which is paid by the City of Breaux Bridge and the Breaux Bridge City Marshal. Mr. Dupuis' wages consist of \$32,000 that is paid by the City of Breaux Bridge. The Breaux Bridge City Marshal pays wages of \$37,048. Breaux Bridge City Marshal is a component unit of the City of Breaux Bridge.