

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2023

Champagne & Company, LLC

Certified Public Accountants

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

Management is responsible for the accompanying combined balance sheet – all fund types and account groups of the Breux Bridge City Marshal, component unit of the City of Breux Bridge, Louisiana, as of December 31, 2023, and the related statement of revenues, expenditures, and changes in fund balance – general fund for the year then ended, which collectively comprise the Breux 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. We do not express an opinion, a conclusion, nor provide any 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. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

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Certified Public Accountants

Breux Bridge, Louisiana

June 10, 2024

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2023

	Governmental Fund Type General	Account Group General Fixed Assets	Totals (Memorandum Only)
ASSETS AND OTHER DEBITS			
Cash	\$ 2,598	\$ -	\$ 2,598
Restricted Cash	1,324	-	1,324
Equipment	-	9,991	9,991
Automobile	-	23,044	23,044
	<u>3,922</u>	<u>33,035</u>	<u>36,957</u>
Total assets and other debits	<u>\$ 3,922</u>	<u>\$ 33,035</u>	<u>\$ 36,957</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 380	\$ -	\$ 380
Garnishment Liability	1,025	-	1,025
Payroll Liabilities	2,149	-	2,149
	<u>3,554</u>	<u>-</u>	<u>3,554</u>
Total Liabilities	<u>3,554</u>	<u>-</u>	<u>3,554</u>
Fund Balances:			
Restricted	1,324	-	1,324
Unassigned	(956)	-	(956)
Investment in general fixed assets	-	33,035	33,035
	<u>368</u>	<u>33,035</u>	<u>33,403</u>
Total fund equity	<u>368</u>	<u>33,035</u>	<u>33,403</u>
Total liabilities and fund equity	<u>\$ 3,922</u>	<u>\$ 33,035</u>	<u>\$ 36,957</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, 2023

Revenues:	
Civil fees	\$ 53,522
Total revenues	<u>53,522</u>
Expenditures:	
Advertising and Promotion	525
Auto expense	666
Bank charges	750
Computer and Internet	1,068
Continuing Education	1,567
Dues and Subscriptions	185
Office supplies	1,052
Payroll Expenses	35,530
Payroll Tax Expense	2,855
Postage and Delivery	118
Professional Fees	250
Repairs and Maintenance	2,167
Travel	3,462
Uniforms	2,800
Total expenditures	<u>52,995</u>
Deficiency of revenues over expenditures	527
Fund balance, beginning	<u>(159)</u>
Fund balance, ending	<u><u>\$ 368</u></u>

See accountants' report.

Breux Bridge City Marshal
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
Year Ended December 31, 2023

Salary	\$ 75,530
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	1,000
Expense allowance	-
Per diem	492
Reimbursements	60
Registration fees	-
Conference travel	826
Continuing professional education fees	<u>-</u>
Total	<u>\$ 77,908</u>

Jimmy Dupuis (City Marshal) receives compensation of \$75,530, which is paid by the City of Breux Bridge and the Breux Bridge City Marshal. Mr Dupuis' wages consist of \$40,000 that is paid by the City of Breux Bridge. The Breux Bridge City Marshal pays wages of \$35,530. Breux Bridge City Marshal is a component unit of the City of Breux Bridge.