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# BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited or reviewed 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.

4 OR

Release Date 7-3-96

Darnall, Sikes,  
Kolder, Frederick  
& Rainey

(A Corporation of Certified Public Accountants)

Breaux Bridge City Court - City Marshal  
(POLITICAL SUBDIVISION)  
Breaux Bridge, Louisiana

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

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(I)(1)(c)(i).

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Jerry Frederick (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Breaux Bridge City Court (Political Subdivision) as of December 31, 1995, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Jerry Frederick (name), who, duly sworn, deposes and says that the Breaux Bridge City Marshal (Political Subdivision) received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1995, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Jerry Frederick  
Signature

Sworn to and subscribed before me, this 11 day of March, 1996.

Charles J. Audby  
NOTARY PUBLIC

Officer

Address

Telephone No.

Jerry Frederick  
101 Bernard Street  
Breaux Bridge La 70517  
337-4117

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Russell F. Champagne, CPA  
Victor R. Slaven, CPA

RETIRED

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Kathleen T. Darnall, CPA  
Jennifer S. Ziegler, CPA  
P. Troy Courville, CPA  
Stephen R. Dischler, MBA, CPA  
Douglas D. Marcantel, CPA

Mr. Jerry Frederick  
BreauX Bridge City Marshal  
BreauX Bridge, Louisiana

We have compiled the accompanying combined balance sheet of BreauX Bridge City Marshal, a component unit of City of BreauX Bridge, Louisiana, as of December 31, 1995 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. We have not audited or reviewed the accompanying 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 Marshal's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

*Russell F. Champagne /als*

RUSSELL F. CHAMPAGNE, CPA  
BreauX Bridge, Louisiana  
April 17, 1996

MEMBER OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

BREAUX BRIDGE CITY MARSHAL  
Breux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1995

	Governmental Fund Type <u>General</u>	Account Groups		Totals (Memorandum Only)
		<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
ASSETS				
Cash	\$13,140	\$ -	\$ -	\$13,140
Equipment	-	267	-	267
Assets under capital lease	-	11,552	-	11,552
Amount to be provided for lease payments	-	-	1,488	1,488
<b>Total assets</b>	<b>\$13,140</b>	<b>\$11,819</b>	<b>\$1,488</b>	<b>\$26,447</b>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 49	\$ -	\$ -	\$ 49
Obligations under Capital lease agreement	-	-	1,488	1,488
<b>Total liabilities</b>	<b>49</b>	<b>-</b>	<b>1,488</b>	<b>1,537</b>
Fund equity:				
Fund balance - unreserved, undesignated	13,091	-	-	13,091
Investment in general fixed assets	-	267	-	267
Investment in general fixed assets - Capital lease	-	11,552	-	11,552
<b>Total fund equity</b>	<b>13,091</b>	<b>11,819</b>	<b>-</b>	<b>24,910</b>
<b>Total liabilities and fund equity</b>	<b>\$13,140</b>	<b>\$11,819</b>	<b>\$1,488</b>	<b>\$26,447</b>

BREAUX BRIDGE CITY MARSHAL  
Breaux Bridge, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance  
General Fund  
Year Ended December 31, 1995

Revenues:	
City Court	<u>\$12,670</u>
Expenditures:	
Fuel	1,758
Insurance	1,509
Bank charges	60
Office	70
Seminars and conventions	1,105
Uniforms	490
Travel and meals	416
Telephone	717
Dues	120
Repairs	284
Miscellaneous	30
Capital lease principal payments	3,328
Capital lease interest payments	<u>332</u>
Total expenditures	<u>10,219</u>
Excess of revenues over expenditures	2,451
Fund balance, beginning	<u>10,640</u>
Fund balance, ending	<u>\$13,091</u> =====