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BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 1998

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.

Release Date ~~MAR 24 1999~~

Kolder, Champagne,
Slaven, & Rainey, LLC

Certified Public Accountants

BREAUX BRIDGE CITY MARSHAL
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) (I) (c) (i).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Jerry Frederick, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Breaux Bridge City Marshal as of December 31, 1998, 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, Jerry Frederick, who, duly sworn, deposes and says that the Breaux Bridge City Marshal received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1998, 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 24th day of February, 1999.

Ann L. Rempagne
NOTARY PUBLIC

Officer Jerry Frederick
Address 101 Berard Street
Breaux Bridge, La
Telephone No. 332-4117

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

113 East Bridge Street

P.O. Box 250

Breaux Bridge, LA 70517

(318) 332-4020

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA

P. Troy Courville, CPA
Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kety M. Doucet, CPA
Kenneth J. Rachal, CPA

234 Rue Beauregard
Lafayette, LA 70508
Phone (318) 232-4141
Fax (318) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (318) 332-4020
Fax (318) 332-2867

133 East Waddi
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Vile Platte, LA 70566
Phone (318) 363-2792
Fax (318) 363-3049

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, 1998, 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.

KOLDER, CHAMPAGNE SLAVEN & RAINEY, LLC



RUSSELL F. CHAMPAGNE, CPA
Breaux Bridge, Louisiana
February 11, 1999

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1998

	Governmental Fund Type General	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Debt	
ASSETS				
Cash	\$26,375	\$ -	\$ -	\$26,375
Equipment	-	267	-	267
Automobile	-	19,447	-	19,447
Amount to be provided for note payments	-	-	5,518	5,518
Total assets	\$26,375 =====	\$19,714 =====	\$5,518 =====	\$51,607 =====
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 62	\$ -	\$ -	\$ 62
Note payable Farmers-Merchants	-	-	5,518	5,518
Total liabilities	62	-	5,518	5,580
Fund equity:				
Fund balance - unreserved, undesignated	26,313	-	-	26,313
Investment in general fixed assets	-	19,714	-	19,714
Total fund equity	26,313	19,714	-	46,027
Total liabilities and fund equity	\$26,375 =====	\$19,714 =====	\$5,518 =====	\$51,607 =====

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
Year Ended December 31, 1998

Revenues:	
City Court	\$28,730
Miscellaneous	<u>17</u>
Total revenues	<u>28,747</u>
Expenditures:	
Auto expense	2,849
Insurance	1,623
Bank charges	60
Office expenses	26
Seminars and conventions	1,541
Uniforms	355
Travel and meals	14
Telephone	675
Bench warrants	905
Interest expense	633
Principal payments	<u>3,509</u>
Total expenditures	<u>12,190</u>
Excess of revenues over expenditures	16,557
Fund balance, beginning	<u>9,756</u>
Fund balance, ending	\$26,313
	=====

See accountants' report.