

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2021

Champagne & Company,
LLC

Certified Public Accountants

Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA, CGMA*
Penny Angelle Scruggins, CPA,
CGMA*

Shayne M. Breaux, CPA
Kaylee Champagne Frederick, CPA

113 East Bridge Street
PO Box 250
Breux Bridge, LA 70517
Phone: (337) 332-4020
Fax: (337) 332-2867

*A Professional Accounting Corporation

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, 2021, 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. 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

Breux Bridge, Louisiana
May 13, 2022

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2021

	<u>Governmental Fund Type General</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 3,945	\$ -	\$ 3,945
Restricted Cash	412	-	412
Equipment	-	9,991	9,991
Automobile	-	23,044	23,044
	<hr/>	<hr/>	<hr/>
Total assets and other debits	<u>\$ 4,357</u>	<u>\$ 33,035</u>	<u>\$ 37,392</u>
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 380	\$ -	\$ 380
Garnishment Liability	1,666	-	1,666
Payroll Liabilities	1,590	-	1,590
	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>3,636</u>	<u>-</u>	<u>3,636</u>
 Fund Balances:			
Restricted	412	-	412
Unassigned	309	-	309
Investment in general fixed assets	-	33,035	33,035
	<hr/>	<hr/>	<hr/>
Total fund equity	<u>721</u>	<u>33,035</u>	<u>33,756</u>
	<hr/>	<hr/>	<hr/>
Total liabilities and fund equity	<u>\$ 4,357</u>	<u>\$ 33,035</u>	<u>\$ 37,392</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, 2021

Revenues:	
Criminal court costs/fees	\$ 7,774
Civil fees	31,967
Total revenues	<u>39,741</u>
Expenditures:	
Advertising and Promotion	4,217
Auto expense	5,560
Bank charges	590
Capital Outlay	9,069
Computer and Internet expense	3,101
Contract Labor	3,021
Dues and subscriptions	385
Insurance	901
Meals and Entertainment	1,453
Miscellaneous	600
Office supplies	8,270
Payroll Expenses	20,940
Payroll Tax Expense	1,931
Postage and Delivery	176
Professional Fees	1,963
Repairs and Maintenance	6,114
Security	695
Telephone	1,732
Travel	2,132
Uniforms	2,588
Utilities	1,302
Total expenditures	<u>76,740</u>
Deficiency of revenues over expenditures	(36,999)
Fund balance, beginning	<u>37,720</u>
Fund balance, ending	<u>\$ 721</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, 2021

Salary	\$ 45,371
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	-
Expense allowance	-
Per diem	-
Reimbursements	-
Registration fees	-
Conference travel	-
Continuing professional education fees	<u>-</u>
 Total	 <u>\$ 45,371</u>

Jimmy Dupuis (City Marshal) receives compensation of \$45,371, which is paid by the City of Breaux Bridge, the Breaux Bridge City Court, a component unit of the City of Breaux Bridge, and the Breaux Bridge City Marshal. Mr. Dupuis' wages consist of \$22,397 that is paid by the City of Breaux Bridge. The Breaux Bridge City Court pays wages of \$2,034, and the Breaux Bridge City Marshal pays wages of \$20,940. Breaux Bridge City Marshal is a component unit of the City of Breaux Bridge.