

# **BREAUX BRIDGE CITY MARSHAL**

Compiled Financial Statements

Year Ended December 31, 2017

**Champagne & Company,**  
**LLC**

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Certified Public Accountants

# Champagne & Company, LLC

Certified Public Accountants

Russell F. Champagne, CPA\*  
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Mr. Jerry Frederick  
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, 2017, 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 information was subject to our compilation engagement however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

***Champagne & Company, LLC***  
Certified Public Accountants

Breux Bridge, Louisiana  
March 2, 2018

BREAUX BRIDGE CITY MARSHAL  
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 2017

	Governmental	Account Group		Totals
	Fund Type General	General Fixed Assets	General Long- Term Debt	(Memorandum Only)
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ 38,835	-	-	\$ 38,835
Prepaid expenses	903	-	-	903
Equipment	-	922	-	922
Automobile	-	23,044	-	23,044
Amount to be provided for note payments	-	-	17,664	-
	<u>-</u>	<u>-</u>	<u>17,664</u>	<u>17,664</u>
Total assets and other debits	<u>\$ 39,738</u>	<u>\$ 23,966</u>	<u>\$ 17,664</u>	<u>\$ 81,368</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 216	-	\$ -	\$ 216
Note Payable				
Ford Motor Credit	-	-	17,664	17,664
	<u>-</u>	<u>-</u>	<u>17,664</u>	<u>17,664</u>
Total Liabilities	<u>216</u>	<u>-</u>	<u>17,664</u>	<u>17,880</u>
<b>Fund Balances:</b>				
Nonspendable	903	-	-	903
Unassigned	38,619	-	-	38,619
Investment in general fixed assets	-	23,966	-	23,966
	<u>-</u>	<u>23,966</u>	<u>-</u>	<u>23,966</u>
Total fund equity	<u>39,522</u>	<u>23,966</u>	<u>-</u>	<u>63,488</u>
Total liabilities and fund equity	<u>\$ 39,738</u>	<u>\$ 23,966</u>	<u>\$ 17,664</u>	<u>\$ 81,368</u>

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, 2017

Revenues:	
City Court	\$ 17,750
Miscellaneous income	<u>700</u>
Total revenues	<u>18,450</u>
Expenditures:	
Auto expense	2,712
Bank charges	60
Dues and subscriptions	365
Insurance	2,005
Licenses & Taxes	91
Office supplies	73
Prisoner transportation	2,440
Capital outlay - vehicle	23,044
Interest expense	1,016
Principal payments	5,380
Seminars	350
Telephone	1,277
Travel	<u>2,588</u>
Total expenditures	<u>41,401</u>
Excess of revenues over expenditures	(22,951)
Other financing sources:	
Proceeds from capital lease	<u>23,044</u>
Total other financing sources	<u>23,044</u>
Net changes in fund balance	93
Fund balance, beginning	<u>39,429</u>
Fund balance, ending	<u><u>\$ 39,522</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, 2017

Salary	\$ 46,901
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	-
Expense allowance	-
Per diem	-
Reimbursements	2,423
Registration fees	-
Conference travel	-
Continuing professional education fees	<u>-</u>
Total	<u>\$ 49,324</u>

Jerry Frederick (City Marshal) receives compensation of \$46,901, which is paid by the City of Breux Bridge and Breux Bridge City Court, a component unit of the City of Breux Bridge. Mr. Frederick's wages consist of \$21,301 that is paid by Breux Bridge City Court. The City of Breux Bridge pays wages of \$19,600 and supplemental pay of \$6,000. Breux Bridge City Marshal is a component unit of the City of Breux Bridge.

**Affidavit and Revenue Certification**

BREAUX BRIDGE CITY MARSHAL

St. Martin Parish

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. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

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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, 2017, 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 year ended December 31, 2017, and accordingly, is not required to have an audit for the previously mentioned year.

Jerry Frederick  
Signature

Sworn to and subscribed before me this 7<sup>th</sup> day of March, 2018

Jacqueline T. Walsh  
NOTARY PUBLIC Wife  
Jacqueline T. Walsh FD 68748

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Officer Name Jerry Frederick  
Title City Marshal  
Address 101 Berand Street suite B  
Breaux Bridge, La 70517  
Telephone No. 337-277-9774  
Fax No. 337-332-8511