

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2025

Champagne & Company,
LLC

Certified Public Accountants

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Certified Public Accountants

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

Management is responsible for the accompanying financial statements of the Breaux Bridge City Marshal, a component unit of the City of Breaux Bridge, Louisiana, which comprise the balance sheet – governmental fund as of December 31, 2025, and the related statement of revenues, expenditures, and changes in fund balance – governmental fund for the year then ended, which collectively comprise the Breaux Bridge City Marshal's basic financial statements, in accordance with the modified accrual basis of accounting, and for determining that the modified accrual basis of accounting is an acceptable financial reporting framework. 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.

The financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the modified accrual basis of accounting. 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 accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head, Political Subdivision Head, or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but 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

Breaux Bridge, Louisiana
May 22, 2026

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Balance Sheet - Governmental Fund
December 31, 2025

	<u>General Fund</u>
ASSETS	
Cash	\$ 31,108
Restricted Cash	<u>7,646</u>
Total assets	<u>\$ 38,754</u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	\$ 380
Garnishment Liability	7,873
Payroll Liabilities	<u>2,060</u>
Total Liabilities	<u>10,313</u>
Fund Balance:	
Restricted	7,646
Unassigned	<u>20,795</u>
Total fund balance	<u>28,441</u>
Total liabilities and fund balance	<u>\$ 38,754</u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
Year Ended December 31, 2025

	<u>General Fund</u>
Revenues:	
Civil fees	\$ 66,595
State Funding	100,000
Total revenues	<u>166,595</u>
Expenditures:	
Current -	
Advertising and Promotion	841
Auto expense	100
Bank charges	756
Computer and internet	1,739
Dues and subscriptions	2,502
Insurance expense	100
Office supplies	336
Payroll expenses	34,011
Payroll tax expense	3,208
Postage and delivery	73
Public relations	271
Repairs and maintenance	4,610
Travel expense	1,048
Uniforms	1,767
Capital outlay	105,079
Total expenditures	<u>156,441</u>
Net change in fund balance	10,154
Fund balance, beginning	<u>18,287</u>
Fund balance, ending	<u>\$ 28,441</u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Schedule of Compensation, Benefits and Other Payments to the Agency Head, Political
Subdivision Head, or Chief Executive Officer
Year Ended December 31, 2025

Salary	\$ 75,771
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	1,018
Expense allowance	-
Per diem	-
Reimbursements	248
Registration fees	-
Conference travel	-
Continuing professional education	<u>826</u>
Total	<u>\$ 77,863</u>

Note: Jimmy Dupuis (City Marshal) receives compensation of \$75,771, which is paid by the City of Breux Bridge and the Breux Bridge City Marshal. Mr. Dupuis' wages consist of \$44,250 that is paid by the City of Breux Bridge. The Breux Bridge City Marshal pays wages of \$31,521. Breux Bridge City Marshal is a component unit of the City of Breux Bridge.