

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2020

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. Jerry Frederick
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, 2020, 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
February 26, 2021

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2020

	Governmental Fund Type General	Account Group		Totals (Memorandum Only)
		General Fixed Assets	General Long- Term Debt	
ASSETS AND OTHER DEBITS				
Cash	\$ 24,968	\$ -	\$ -	\$ 24,968
Restricted Cash	12,153	-	-	12,153
Prepaid expenses	701	-	-	701
Equipment	-	922	-	922
Automobile	-	23,044	-	23,044
Amount to be provided for note payments	-	-	530	530
Total assets and other debits	\$ 37,822	\$ 23,966	\$ 530	\$ 62,318
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	\$ 102	\$ -	\$ -	\$ 102
Note Payable				
Ford Motor Credit	-	-	530	530
Total Liabilities	102	-	530	632
Fund Balances:				
Nonspendable	701	-	-	701
Restricted	12,153	-	-	12,153
Unassigned	24,866	-	-	24,866
Investment in general fixed assets	-	23,966	-	23,966
Total fund equity	37,720	23,966	-	61,686
Total liabilities and fund equity	\$ 37,822	\$ 23,966	\$ 530	\$ 62,318

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, 2020

Revenues:	
Criminal court costs/fees	\$ 10,658
Civil fees	8,094
Total revenues	<u>18,752</u>
Expenditures:	
Auto expense	2,304
Bank charges	120
Insurance	2,011
Office supplies	25
Interest expense	213
Principal payments	6,183
Seminars	467
Telephone	1,353
Travel	649
Uniforms	88
Total expenditures	<u>13,413</u>
Deficiency of revenues over expenditures	5,339
Fund balance, beginning, as restated	<u>32,381</u>
Fund balance, ending	<u>\$ 37,720</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, 2020

Salary	\$ 44,538
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	-
Expense allowance	-
Per diem	-
Reimbursements	-
Registration fees	-
Conference travel	-
Continuing professional education fees	<u>-</u>
Total	<u>\$ 44,538</u>

Jerry Frederick (City Marshal) receives compensation of \$44,538, 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 \$20,440 that is paid by City of Breux Bridge. The Breux Bridge City Court pays wages of \$18,098 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).

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, 2020, 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, 2020, and accordingly, is not required to have an audit for the previously mentioned year.

Jerry Frederick
Signature

Sworn to and subscribed before me this 24th day of July, 2021.

[Signature]
NOTARY PUBLIC Mark W. Thibodeaux
#15505

Officer Name Jerry Frederick
Title City Marshal
Address 377 Kingston Way Drive
Breaux Bridge, La 70517
Telephone No. 337-270-5225
Fax No. _____