

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2024

Champagne & Company,
LLC

Certified Public Accountants

Champagne & Company, LLC

Certified Public Accountants

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

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Breux Bridge City Marshal, a component unit of the City of Breux Bridge, Louisiana, as of and for the year ended December 31, 2024, 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 assurance on these financial statements.

Management has omitted the Management Discussion and Analysis and Budgetary Comparison Schedule that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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 representation of management. The information was subject to our compilation engagement, but 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
June 6, 2025

BREAUX BRIDGE CITY MARSHAL
BreauX Bridge, Louisiana

Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
 ASSETS	
Current Assets:	
Cash	\$ 16,679
Noncurrent assets:	
Restricted Cash	4,605
Capital assets, net	<u>88,585</u>
Total noncurrent assets	<u>93,190</u>
 Total assets	 <u>109,869</u>
 LIABILITIES	
Current Liabilities:	
Accounts and other payables	<u>2,997</u>
 NET POSITION	
Net investment in capital assets	88,585
Restricted	4,605
Unrestricted	<u>13,682</u>
Total net position	<u>\$ 106,872</u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Statement of Activities
For the Year Ended December 31, 2024

	<u>Governmental Activities</u>
Expenses:	
General government:	
Personal services and related benefits	\$ 36,266
Operating services	1,420
Operations and maintenance	<u>22,494</u>
Total expenses	<u>60,180</u>
 Program revenues:	
Charges for services	62,452
Capital grants and contributions	<u>100,000</u>
Total program revenues	<u>162,452</u>
 Change in net position	102,272
 Beginning net position	<u>4,600</u>
 Ending net position	<u>\$ 106,872</u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Balance Sheet - Governmental Fund
December 31, 2024

	<u>General Fund</u>
ASSETS	
Cash	\$ 16,679
Restricted Cash	<u>4,605</u>
Total assets	<u><u>\$ 21,284</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	\$ 380
Garnishment Liability	520
Payroll Liabilities	<u>2,097</u>
Total Liabilities	<u>2,997</u>
Fund Balance:	
Restricted	4,605
Unassigned	<u>13,682</u>
Total fund balance	<u>18,287</u>
Total liabilities and fund balance	<u><u>\$ 21,284</u></u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
December 31, 2024

Total fund balance for the governmental fund at December 31, 2024	\$ 18,287
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The net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:

Furniture, Equipment, Vehicle, and Building Improvements, net of \$41,125 of accumulated depreciation	<u>88,585</u>
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Total net position of governmental activities at December 31, 2024	<u><u>\$ 106,872</u></u>
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See accountants' report.

BREAUX BRIDGE CITY MARSHAL
Breaux Bridge, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
Year Ended December 31, 2024

	<u>General Fund</u>
Revenues:	
Civil fees	\$ 62,452
State Funding	100,000
Total revenues	<u>162,452</u>
Expenditures:	
Advertising and Promotion	125
Auto expense	745
Bank charges	756
Capital Outlay	96,675
Computer and Internet	1,173
Contract Labor	1,420
Filing Fees	210
Janitorial Expenses	960
Office supplies	2,032
Payroll Expenses	33,354
Payroll Tax Expense	2,912
Repairs and Maintenance	115
Training	826
Travel Expense	1,573
Uniforms	1,657
Total expenditures	<u>144,533</u>
Net change in fund balance	17,919
Fund balance, beginning	<u>368</u>
Fund balance, ending	<u><u>\$ 18,287</u></u>

See accountants' report.

BREAUX BRIDGE CITY MARSHAL
BreauX Bridge, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended December 31, 2024

Total net change in fund balance for the year ended December 31, 2024 per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 17,919
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The change in net position reported for governmental activities in the
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,
in the statement of activities, the cost of those assets is allocated over
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 96,675	
Depreciation expense for the year ended December 31, 2024	<u>(12,322)</u>	<u>84,353</u>

Total change in net position for the year ended December 31, 2024 per Statement of Activities	<u>\$ 102,272</u>
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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, 2024

Salary	\$ 74,604
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	1,026
Expense allowance	-
Per diem	-
Reimbursements	-
Registration fees	-
Conference travel	-
Continuing professional education	<u>826</u>
Total	<u>\$ 76,456</u>

Jimmy Dupuis (City Marshal) receives compensation of \$74,604, which is paid by the City of Breux Bridge and the Breux Bridge City Marshal. Mr. Dupuis' wages consist of \$41,250 that is paid by the City of Breux Bridge. The Breux Bridge City Marshal pays wages of \$33,354. Breux Bridge City Marshal is a *component unit* of the City of Breux Bridge.