

BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2016

**Kolder, Champagne,
Slaven & Company,
LLC**

Certified Public Accountants

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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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, 2016, 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 of 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. This information is the representation 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 form of assurance on such supplementary information.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Breux Bridge, Louisiana
February 21, 2017

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 2016

	<u>Governmental</u> <u>Fund Type</u> <u>General</u>	<u>Account Group</u> <u>General</u> <u>Fixed Assets</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 38,743	\$ -	\$ 38,743
Prepaid expenses	756	-	756
Equipment	-	922	922
Automobile	-	16,308	16,308
	\$ 39,499	\$ 17,230	\$ 56,729
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 70	\$ -	\$ 70
	70	-	70
Fund Balances:			
Nonspendable	756	-	756
Unassigned	38,673	-	38,673
Investment in general fixed assets	-	17,230	17,230
	39,429	17,230	56,659
	\$ 39,499	\$ 17,230	\$ 56,729

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, 2016

Revenues:	
City Court	\$ 18,360
Total revenues	<u>18,360</u>
Expenditures:	
Auto expense	3,172
Bank charges	60
Dues and subscriptions	360
Insurance	1,736
Office supplies	232
Prisoner transportation	1,300
Seminars	452
Telephone	900
Travel	2,448
Uniforms	411
Total expenditures	<u>11,071</u>
Excess of revenues over expenditures	7,289
Fund balance, beginning	<u>32,140</u>
Fund balance, ending	<u>\$ 39,429</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, 2016

Salary	\$ 45,223
Benefits - insurance	-
Benefits - retirement	-
Benefits - deferred compensation	-
Expense allowance	-
Per diem	-
Reimbursements	773
Registration fees	-
Conference travel	-
Continuing professional education fees	<u>-</u>
Total	<u>\$ 45,996</u>

Jerry Frederick (City Marshal) receives compensation of \$45,223, 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 \$20,183 that is paid by Breux Bridge City Court. The City of Breux Bridge pays wages of \$19,040 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, 2016, 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, 2016, and accordingly, is not required to have an audit for the previously mentioned year.

Jerry Frederick
Signature

Sworn to and subscribed before me this 1st day of March, 2017.

Jacqueline T. Welsh
NOTARY PUBLIC ID 68748
Jacqueline T. Welsh, w/life

Officer Name Jerry Frederick
Title City Marshal
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