

# BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 2011

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 04 2012

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

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Certified Public Accountants

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Mr. Jerry Frederick  
Breaux Bridge City Marshal  
Breaux Bridge, Louisiana

We have compiled the accompanying combined balance sheet – all fund types and account groups of Breaux Bridge City Marshal, a component unit of City of Breaux Bridge, Louisiana, as of and for the year ended December 31, 2011, and the related statement of revenues, expenditures, and changes in fund balance – general fund for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Breaux Bridge City Marshal is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Breaux Bridge City Marshal in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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, these financial statements are not designed for those who are not informed about such matters.

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

Breaux Bridge, Louisiana  
March 5, 2012

Member of  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

Member of  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

· BREAUX BRIDGE CITY MARSHAL  
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 2011

	Governmental Fund Type General	Account Group		Totals (Memorandum Only)
		General	Fixed Assets	
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$ 36,955	\$ -		\$ 36,955
Prepaid Expenses	626	-		626
Equipment	-	922		922
Automobile	-	20,165		20,165
	<u>          </u>	<u>          </u>		<u>          </u>
<b>Total assets and other debits</b>	<b>\$ 37,581</b>	<b>\$ 21,087</b>		<b>\$ 58,668</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 89	\$ -		\$ 89
	<u>          </u>	<u>          </u>		<u>          </u>
<b>Total liabilities</b>	<b>89</b>	<b>-</b>		<b>89</b>
<b>Fund balances:</b>				
Nonspendable	626	-		626
Unassigned	36,866	-		36,866
Investment in general fixed assets	-	21,087		21,087
	<u>          </u>	<u>          </u>		<u>          </u>
<b>Total fund equity</b>	<b>37,492</b>	<b>21,087</b>		<b>58,579</b>
	<u>          </u>	<u>          </u>		<u>          </u>
<b>Total liabilities and fund equity</b>	<b>\$ 37,581</b>	<b>\$ 21,087</b>		<b>\$ 58,668</b>

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, 2011**

<b>Revenues:</b>	
City Court	\$ 11,865
Miscellaneous income	<u>88</u>
Total revenues	<u>11,953</u>
<b>Expenditures:</b>	
Auto expense	5,695
Insurance	1,493
Bank charges	60
Telephone	1,138
Bench warrants	840
Dues/Subscriptions	225
Seminars	145
Office supplies	134
Uniforms	284
Debt service - principal	5,795
Debt service - interest	<u>308</u>
Total expenditures	<u>16,117</u>
Excess of revenues over expenditures	(4,164)
Fund balance, beginning	<u>41,656</u>
Fund balance, ending	<u>\$ 37,492</u>

See accountants' report.

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(I)(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, 2011, 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, 2011, and accordingly, is not required to have an audit for the previously mentioned year.

Jerry Frederick  
Signature

Sworn to and subscribed before me this 5<sup>th</sup> day of March, 2012.

Jacqueline T. Walsh wife  
NOTARY PUBLIC JD 68748

\*\*\*\*\*  
Jacqueline T. Walsh

Officer Name Jerry Frederick  
Title City Marshal  
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