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BREAUX BRIDGE CITY MARSHAL

Compiled Financial Statements

Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 MAR 22 2000

Kolder, Champagne,
Slaven & Rainey,
LLC

Certified Public Accountants

Affidavit and Revenue Certification

Breaux Bridge City Marshal ENTITY NAME
St. Martin Parish
Breaux Bridge (City), 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. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(i).

Personally came and appeared before the undersigned authority, Jerry Frederick (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Breaux Bridge City Marshal (entity name) as of December 31, 1999, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Jerry Frederick (name), who, duly sworn, deposes and says that Breaux Bridge City Marshal (entity name) received \$50,000 or less in revenues and other sources for the year ended December 31, 1999, and accordingly, is not required to have an audit for the previously mentioned year.

Jerry Frederick
Signature

Sworn to and subscribed before me this 14th day of March, 2000.

Ann L. Champagne
NOTARY PUBLIC

BREAUX BRIDGE CITY MARSHAL

Officer Name Jerry Frederick
Title City Marshal
Address 101 Berand Street
Breaux Bridge La
Telephone No. 3324117

FEB 18 2 23 PM '00

REC'D/FILED

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

We have compiled the accompanying combined balance sheet-all fund types and account groups of Breux Bridge City Marshal, a component unit of City of Breux Bridge, Louisiana, as of December 31, 1999, and the related statement of revenues, expenditures, and changes in fund balance-general fund for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. 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 & RAINEY, LLC



RUSSELL F. CHAMPAGNE, CPA
Breux Bridge, Louisiana
March 2, 2000

BREAUX BRIDGE CITY MARSHAL
Breux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1999

	Governmental Fund Type General	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Debt	
ASSETS				
Cash	\$ 34,181	\$ -	\$ -	\$ 34,181
Equipment	-	922	-	922
Automobile	-	19,447	-	19,447
Amount to be provided for note payments	-	-	1,699	1,699
Total assets	\$ 34,181	\$ 20,369	\$ 1,699	\$ 56,249
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ 70	\$ -	\$ -	\$ 70
Note payable Farmers-Merchants	-	-	1,699	1,699
Total liabilities	70	-	1,699	1,769
Fund equity:				
Fund balance - unreserved, undesignated	34,111	-	-	34,111
Investment in general fixed assets	-	20,369	-	20,369
Total fund equity	34,111	20,369	-	54,480
Total liabilities and fund equity	\$ 34,181	\$ 20,369	\$ 1,699	\$ 56,249

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, 1999

Revenues:	
City Court	<u>\$ 21,745</u>
Expenditures:	
Auto expense	3,662
Insurance	1,645
Bank charges	60
Office expenses	8
Seminars and conventions	1,657
Uniforms	450
Telephone	779
Taxes and licenses	51
Dues	250
Bench warrants	501
Capital outlay-equipment	655
Interest expense	323
Principal payments	3,819
Juvenile Court	75
Miscellaneous	12
Total expenditures	<u>13,947</u>
Excess of revenues over expenditures	7,798
Fund balance, beginning	<u>26,313</u>
Fund balance, ending	<u><u>\$ 34,111</u></u>

See accountants' report.