

**Village of Belcher**

**Belcher, Louisiana**

**Compiled Financial Statements — Cash Basis**

**As of and for the Year Ended December 31, 2022**

Village of Belcher  
Belcher, Louisiana

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**COOK & MOREHART**

*Certified Public Accountants*

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The Honorable Jennifer C. Fant, Mayor  
and the Board of Aldermen  
Village of Belcher, Louisiana

Management is responsible for the accompanying financial statements of the Village of Belcher Louisiana, which comprise the statement of assets and fund balance – cash basis as of December 31, 2022, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Village's assets, liabilities, equity, revenue and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**Supplementary Information**

The supplementary information shown on page 4 is presented for purposes of additional analysis and is not a required part of the financial statements. This information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information was subjected 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.

We are not independent with respect to the Village of Belcher.



Cook & Morehart  
Certified Public Accountants  
June 26, 2023

Village of Belcher  
Statement of Assets and Fund Balance – Cash Basis  
December 31, 2022

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ <u>274,838</u>
Total assets	\$ <u>274,838</u>
Fund Balance	
Fund balance	\$ <u>274,838</u>
Total fund balance	\$ <u>274,838</u>

See Accountants' Compilation Report

Village of Belcher  
Statement of Revenues, Expenditures and Changes in Fund Balance — Cash Basis  
For the Year Ended December 31, 2022

	<u>General Fund</u>
<b>Revenues:</b>	
Franchise taxes	\$ 23,995
Interest income	1,092
Other income	1,792
Licenses and permits	22,216
Intergovernmental - City of Shreveport	7,595
Intergovernmental - State of Louisiana - LGAP	18,000
Intergovernmental - State of Louisiana - ARPA	16,538
Total revenue	91,228
<b>Expenditures:</b>	
General government:	
Salaries and wages	1,950
Professional fees	1,221
Insurance and bonds	8,969
Telephone and utilities	22,306
Office expense	3,235
Repairs and maintenance	7,832
Police department	711
Other	943
Capital outlay	66,323
Total general government	113,490
Excess of revenues over (under) expenditures	(22,262)
Fund balance at beginning of year	297,100
Fund balance at end of year	\$ 274,838

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See Accountants' Compilation Report

Village of Belcher  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2022

Agency Head: Jennifer C. Fant, Mayor

Mileage and reimbursement	\$	110
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See Accountants' Compilation Report

Village of Belcher  
Schedule for Louisiana Legislative Auditor  
December 30, 2022

**Schedule of Prior Year Findings**

There were no findings in the prior year compilation report for the year ended December 31, 2021.

**Schedule of Current Year Findings**

There are no findings for the current year compilation report for the year ended December 31, 2022.