

Village of Belcher
Belcher, Louisiana
Compiled Financial Statements — Cash Basis
As of and for the Year Ended December 31, 2023

Village of Belcher
Belcher, Louisiana

Table of Contents

	<u>Page No.</u>
Accountants' Report	1
Cash Basis Financial Statements:	
Statement of Assets and Fund Balance - Cash Basis At December 31, 2023	2
Statement of Revenues, Expenditures and Changes in Fund Balance – Cash Basis For the Year Ended December 31, 2023	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head For the Year Ended December 31, 2023	4
Schedule for Louisiana Legislative Auditor	5

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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, 2023, 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.

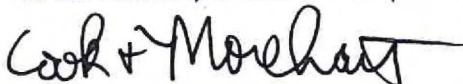
The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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. Such 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 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.

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



Cook & Morehart
Certified Public Accountants
June 24, 2024

Village of Belcher
Statement of Assets and Fund Balance – Cash Basis
December 31, 2023

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ <u>291,416</u>
Total assets	\$ <u>291,416</u>
Fund Balance	
Fund balance	\$ <u>291,416</u>
Total fund balance	\$ <u>291,416</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, 2023

	General Fund
Revenues:	
Franchise taxes	\$ 25,402
Interest income	3,387
Other income	1,992
Licenses and permits	25,321
Intergovernmental - City of Shreveport	7,595
Grant income	5,071
Total revenue	68,768
Expenditures:	
General government:	
Salaries and wages	1,800
Professional fees	5,359
Insurance and bonds	8,757
Telephone and utilities	18,275
Office expense	9,882
Repairs and maintenance	4,472
Police department	410
Other	3,235
Total general government	52,190
Excess of revenues over (under) expenditures	16,578
Fund balance at beginning of year	274,838
Fund balance at end of year	\$ 291,416

See Accountants' Compilation Report

Village of Belcher
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2023

Agency Head: Jennifer C. Fant, Mayor

Mileage and reimbursement	\$	128
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See Accountants' Compilation Report

Village of Belcher
Schedule for Louisiana Legislative Auditor
December 30, 2023

Schedule of Prior Year Findings

There were no findings in the prior year compilation report for the year ended December 31, 2022.

Schedule of Current Year Findings

There are no findings for the current year compilation report for the year ended December 31, 2023.