Village of Shongaloo

Shongaloo, Louisiana

Compiled Financial Statements — Cash Basis

As of and for the Year Ended December 31, 2025

Village of Shongaloo
Shongaloo, Louisiana

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COOK & MOREHART,
Certified Public Accountants, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

To the Mayor and the
Board of Aldermen
Village of Shongaloo, Louisiana

Management is responsible for the accompanying financial statements of the Village of Shongaloo, Louisiana, which comprise the statement of assets and fund balance – cash basis as of December 31, 2025, and the related statement of cash receipts and disbursements – 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, fund balance, revenue and expenses. 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 supplementary information is the responsibility of management. The supplementary information was subjected to our compilation engagement; however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

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

Cook & Morehart

Cook & Morehart,
Certified Public Accountants, LLC
June 26, 2026

Village of Shongaloo
Statement of Assets and Fund Balance – Cash Basis
December 31, 2025

		General Fund
Assets		
Cash and cash equivalents	$	15,912
Certificate of deposit		52,274
Utility deposits		85
Total assets	$	68,271
Fund Balance		
Fund Balance - unassigned	$	68,271
Total fund balance	$	68,271

See Accountants' Compilation Report

Village of Shongaloo
Statement of Cash Receipts and Disbursements — Cash Basis
For The Year Ended December 31, 2025

	General Fund
Revenues:	
Grants	$ 700
Taxes, franchise	6,335
Interest income	917
Rent income	5,705
Donation	840
Licenses and permits	13,907
Total revenue	28,404
Expenditures:	
General government:	
Clerical expense	740
Professional fees	1,110
Insurance and bonds	5,406
Telephone and utilities	11,204
Maintenance and repairs	2,052
Total general government	20,512
Excess of revenues over (under) expenditures	7,892
Fund balance at beginning of year	60,379
Fund balance at end of year	$ 68,271

See Accountants' Compilation Report

Village of Shongaloo
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For The Year Ended December 31, 2025

Agency Head: Amanda Sexton, Mayor

There were no payments for compensation, benefits, and other paid to the Mayor during the year ended December 31, 2025.

See Accountants' Compilation Report

Village of Shongaloo
Schedule for Louisiana Legislative Auditor
December 31, 2025

Schedule of Prior Year Findings

No findings for year ended December 31, 2024

Schedule of Current Year Findings

No findings for year ended December 31, 2025