

Village of Belcher

Belcher, Louisiana

Compiled Financial Statements — Cash Basis

As of and for the Year Ended December 31, 2025

Village of Belcher
Belcher, Louisiana

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Certified Public Accountants, LLC

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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, 2025, 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.

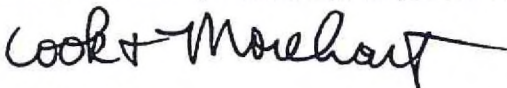
The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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, LLC
June 22, 2026

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

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ <u>288,660</u>
Total assets	\$ <u><u>288,660</u></u>
Fund Balance	
Fund balance	\$ <u>288,660</u>
Total fund balance	\$ <u><u>288,660</u></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, 2025

	<u>General Fund</u>
Revenues:	
Franchise taxes	\$ 26,214
Interest income	3,497
Other income	6,729
Licenses and permits	21,211
Intergovernmental - City of Shreveport	<u>7,595</u>
Total revenue	<u>65,246</u>
Expenditures:	
General government:	
Salaries and wages	2,400
Professional fees	3,660
Insurance and bonds	6,623
Telephone and utilities	19,423
Office expense	6,515
Repairs and maintenance	17,854
Police department	1,471
Other	<u>580</u>
Total general government	<u>58,526</u>
Excess of revenues over (under) expenditures	6,720
Fund balance at beginning of year	281,940
Fund balance at end of year	<u><u>\$ 288,660</u></u>

See Accountants' Compilation Report

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

Agency Head: Jennifer C. Fant, Mayor

Mileage reimbursement	\$	132
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See Accountants' Compilation Report

Village of Belcher
Schedule for Louisiana Legislative Auditor
December 30, 2025

Schedule of Prior Year Findings

There were no findings in the prior year compilation report for the year ended December 31, 2024.

Schedule of Current Year Findings

There are no findings for the current year compilation report for the year ended December 31, 2025.