

**Village of Belcher**  
**Belcher, Louisiana**  
**Compiled Financial Statements — Cash Basis**  
**As of and for the Year Ended December 31, 2018**

Village of Belcher  
Belcher, Louisiana

Table of Contents

	<u>Page No.</u>
<b>Accountants' Report</b>	1
<b>Cash Basis Financial Statements:</b>	
Statement of Assets and Fund Balance - Cash Basis At December 31, 2018	2
Statement of Revenues, Expenditures and Changes in Fund Balance – Cash Basis For the Year Ended December 31, 2018	3
<b>Schedule of Compensation, Benefits, and Other Payments to Agency Head     For the Year Ended December 31, 2018</b>	4
<b>Schedule for Louisiana Legislative Auditor</b>	5

# COOK & MOREHART

*Certified Public Accountants*

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137-8240

TRAVIS H. MOREHART, CPA  
VICKIE D. CASE, CPA

TELEPHONE (318) 222-5415

FAX (318) 222-5441

MEMBER  
AMERICAN INSTITUTE  
CERTIFIED PUBLIC ACCOUNTANTS

STUART L. REEKS, CPA  
J. PRESTON DELAUNE, CPA

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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, 2018, 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.

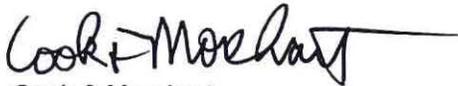
The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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. 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 25, 2019

Village of Belcher  
Statement of Assets and Fund Balance – Cash Basis  
December 31, 2018

	<u>General Fund</u>
Assets	
Cash and cash equivalents	<u>\$ 210,345</u>
Total assets	<u><u>\$ 210,345</u></u>
Fund Balance	
Fund balance	<u>\$ 210,345</u>
Total fund balance	<u><u>\$ 210,345</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, 2018

	General Fund
Revenues:	
Franchise taxes	\$ 21,450
Interest income	805
Other income	12,812
Licenses and permits	20,169
Intergovernmental - LCDBG	39,440
Total revenue	94,676
Expenditures:	
General government:	
Salaries and wages	1,800
Professional fees	985
Insurance and bonds	3,686
Telephone and utilities	13,627
Office expense	4,555
Repairs and maintenance	3,274
Travel and education	2,034
Police department	136
Other	496
LCDBG grant expenses	39,440
Total general government	70,033
Excess of revenues over expenditures	24,643
Fund balance at beginning of year	185,702
Fund balance at end of year	\$ 210,345

See Accountants' Compilation Report

Village of Belcher  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2018

Agency Head: Jennifer C. Fant, Mayor

None paid during the year ended December 31, 2018.

See Accountants' Compilation Report

Village of Belcher  
Schedule for Louisiana Legislative Auditor  
December 30, 2018

**Schedule of Prior Year Findings**

No findings for year ended December 31, 2017

**Schedule of Current Year Findings**

No findings for year ended December 31, 2018