

Village of Belcher
Belcher, Louisiana
Compiled Financial Statements — Cash Basis
As of and for the Year Ended December 31, 2017

Village of Belcher
Belcher, Louisiana

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COOK & MOREHART

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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, 2017, 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.

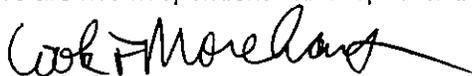
The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 26, 2018

Village of Belcher
Statement of Assets and Fund Balance – Cash Basis
December 31, 2017

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 185,702
Total assets	<u>\$ 185,702</u>
Fund Balance	
Fund balance	\$ 185,702
Total fund balance	<u>\$ 185,702</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, 2017

	General Fund
Revenues:	
Franchise taxes	\$ 17,416
Interest income	598
Other income	11,283
Licenses and permits	20,933
Total revenue	50,230
Expenditures:	
General government:	
Salaries and wages	1,789
Professional fees	935
Insurance and bonds	5,030
Telephone and utilities	12,757
Office expense	3,787
Repairs and maintenance	8,571
Travel and education	464
Police department	759
Other	901
Total general government	34,993
Excess of revenues over expenditures	15,237
Fund balance at beginning of year	170,465
Fund balance at end of year	\$ 185,702

See Accountants' Compilation Report

Village of Belcher
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For The Year Ended December 31, 2017

Agency Head: Jennifer C. Fant, Mayor

<u>Purpose</u>	<u>Amount</u>
Travel	\$ 432

See Accountants' Compilation Report

Village of Belcher
Schedule for Louisiana Legislative Auditor
December 30, 2017

Schedule of Prior Year Findings

No findings for year ended December 31, 2016

Schedule of Current Year Findings

No findings for year ended December 31, 2017