

Village of Belcher
Belcher, Louisiana
Compiled Financial Statements — Cash Basis
As of and for the Year Ended December 31, 2024

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, 2024	2
Statement of Revenues, Expenditures and Changes in Fund Balance – Cash Basis For the Year Ended December 31, 2024	3
Schedule of Compensation, Benefits, and Other Payments to Agency Head For the Year Ended December 31, 2024	4
Schedule for Louisiana Legislative Auditor	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

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

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

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, 2024, 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 25, 2025

Village of Belcher
Statement of Assets and Fund Balance – Cash Basis
December 31, 2024

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ <u>281,940</u>
Total assets	\$ <u>281,940</u>
Fund Balance	
Fund balance	\$ <u>281,940</u>
Total fund balance	\$ <u>281,940</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, 2024

	<u>General Fund</u>
Revenues:	
Franchise taxes	\$ 23,153
Interest income	3,884
Other income	2,488
Licenses and permits	22,025
Intergovernmental - City of Shreveport	7,595
Total revenue	<u>59,145</u>
Expenditures:	
General government:	
Salaries and wages	1,800
Professional fees	1,280
Insurance and bonds	9,348
Telephone and utilities	18,878
Office expense	9,739
Repairs and maintenance	26,760
Police department	256
Other	560
Total general government	<u>68,621</u>
Excess of revenues over (under) expenditures	(9,476)
Fund balance at beginning of year	291,416
Fund balance at end of year	<u><u>\$ 281,940</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, 2024

Agency Head: Jennifer C. Fant, Mayor

Mileage reimbursement	\$	112
-----------------------	----	-----

See Accountants' Compilation Report

Village of Belcher
Schedule for Louisiana Legislative Auditor
December 30, 2024

Schedule of Prior Year Findings

There were no findings in the prior year compilation report for the year ended December 31, 2023.

Schedule of Current Year Findings

There are no findings for the current year compilation report for the year ended December 31, 2024.