

Village of Belcher

Belcher, Louisiana

**Compiled Financial Statements — Cash Basis
As of and for the Year Ended December 31, 2016**

Village of Belcher
Belcher, Louisiana

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COOK & MOREHART

Certified Public Accountants

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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, 2016, and the related statement of revenues, expenditures and changes in fund balance – cash basis for the year then ended, 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

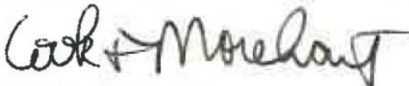
The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 representation 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, 2017

Village of Belcher
Statement of Assets and Fund Balance – Cash Basis
December 31, 2016

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 170,465
Total assets	<u>\$ 170,465</u>
Fund Balance	
Fund balance	\$ 170,465
Total fund balance	<u>\$ 170,465</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, 2016

	<u>General Fund</u>
Revenues:	
Franchise taxes	\$ 17,796
Interest income	565
Other income	10,288
Grant income	2,500
Licenses and permits	14,712
Total revenue	45,861
Expenditures:	
General government:	
Salaries and wages	1,662
Professional fees	5,310
Insurance and bonds	4,304
Telephone and utilities	12,764
Office expense	3,085
Repairs and maintenance	6,455
Travel and education	3,888
Other	277
Capital outlay	3,200
Total general government	40,945
Excess of revenues over expenditures	4,916
Fund balance at beginning of year	165,549
Fund balance at end of year	\$ 170,465

See Accountants' Compilation Report

Village of Belcher
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For The Year Ended December 31, 2016

Agency Head: Jennifer C. Fant, Mayor

<u>Purpose</u>	<u>Amount</u>
Travel	\$ 563

See Accountants' Compilation Report

Village of Belcher
Schedule for Louisiana Legislative Auditor
December 30, 2016

Schedule of Prior Year Findings

No findings for year ended December 31, 2015

Schedule of Current Year Findings

No findings for year ended December 31, 2016