

Village of Shongaloo
Shongaloo, Louisiana
Compiled Financial Statements — Cash Basis
As of and for the Year Ended December 31, 2022

Village of Shongaloo
Shongaloo, Louisiana

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The Honorable Tim L. Mouser, Mayor
and the Board of Aldermen
Village of Shongaloo, Louisiana

Management is responsible for the accompanying financial statements of the Village of Shongaloo, Louisiana, which comprise the statement of assets and fund balance – cash basis as of December 31, 2022, and the related statement of cash receipts and disbursements – 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.

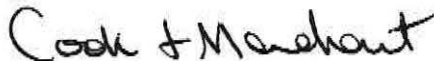
The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 expenses. 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 supplementary 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 supplementary information was subjected to our compilation engagement; however, we have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

We are not independent with respect to the Village of Shongaloo.



Cook & Morehart
Certified Public Accountants
June 29, 2023

Village of Shongaloo
Statement of Assets and Fund Balance – Cash Basis
December 31, 2022

	<u>General Fund</u>
Assets	
Cash and cash equivalents	\$ 67,535
Utility deposits	<u>85</u>
Total assets	<u>\$ 67,620</u>
Fund Balance	
Fund Balance - unassigned	<u>\$ 67,620</u>
Total fund balance	<u>\$ 67,620</u>

See Accountants' Compilation Report

Village of Shongaloo
Statement of Cash Receipts and Disbursements — Cash Basis
For The Year Ended December 31, 2022

	General Fund
Revenues:	
Taxes, franchise	\$ 10,768
Interest income	50
Rent income	838
Licenses and permits	10,673
Total revenue	22,329
Expenditures:	
General government:	
Clerical expense	1,202
Professional fees	980
Insurance and bonds	3,369
Telephone and utilities	12,109
Maintenance	10,233
Total general government	27,893
Excess of revenues over (under) expenditures	(5,564)
Fund balance at beginning of year	73,184
Fund balance at end of year	\$ 67,620

See Accountants' Compilation Report

Village of Shongaloo
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For The Year Ended December 31, 2022

Agency Head: Tim Mouser, Mayor

There were no payments for compensation, benefits, and other paid to the Mayor during the year ended December 31, 2022.

See Accountants' Compilation Report

Village of Shongaloo
Schedule for Louisiana Legislative Auditor
December 31, 2022

Schedule of Prior Year Findings

No findings for year ended December 31, 2021

Schedule of Current Year Findings

No findings for year ended December 31, 2022