

OAKLAND CEMETERY PRESERVATION SOCIETY  
SHREVEPORT, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 2022

Marsha O. Millican  
A Professional Accounting Corporation  
Shreveport, Louisiana

OAKLAND CEMETERY PRESERVATION SOCIETY

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# Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

To the Board of Directors  
Oakland Cemetery Preservation Society  
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of Oakland Cemetery Preservation Society (a non-profit corporation), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required performing any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplementary information contained on page 4 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to my compilation engagement; however, I 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.

Management has elected to omit the statement of functional expense, cash flows, and substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted statements and disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Oakland Cemetery Preservation Society.

*Marsha O. Millican*

Certified Public Accountant  
June 30, 2023

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## OAKLAND CEMETERY PRESERVATION SOCIETY

## Statement of Financial Position

December 31, 2022

## ASSETS

## CURRENT ASSETS

Cash and Cash Equivalents

\$ 49,935

Total Assets

\$ 49,935

## LIABILITIES AND NET ASSETS

## CURRENT LIABILITIES

Accounts Payable

\$ -

Total Current Liabilities

-

## Net Assets:

Unrestricted

25,988

Temporarily Restricted

23,947

Total Net Assets

49,935

Total Liabilities and Net Assets

\$ 49,935

See accountant's compilation report.

## OAKLAND CEMETERY PRESERVATION SOCIETY

## Statement of Activities and Changes in Net Assets

For the Year Ended December 31, 2022

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE			
Support and Revenue:			
Support			
Contributions	\$ 7,526	\$ 15,294	\$ 22,820
Grants - City of Shreveport	-	90,000	90,000
Total Revenue	<u>7,526</u>	<u>105,294</u>	<u>112,820</u>
Revenue			
Program Service Fees	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Public Support and Revenue	<u>7,526</u>	<u>105,294</u>	<u>112,820</u>
EXPENSES			
Program Expenses	-	123,914	123,914
Management and General	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>-</u>	<u>123,914</u>	<u>123,914</u>
Change in Net Assets	7,526	(18,620)	(11,094)
Net assets, beginning of year	<u>18,462</u>	<u>42,567</u>	<u>61,029</u>
Net assets, end of year	<u>\$ 25,988</u>	<u>\$ 23,947</u>	<u>\$ 49,935</u>

See accountant's compilation report.

OAKLAND CEMETERY PRESERVATION SOCIETY  
Schedule of Compensation, Reimbursements, Benefits, and Other Payments  
to Agency Head  
For the Year Ended December 31, 2022

Agency Head: Paul Strickland, President

Salary	\$	<u>-</u>
Payroll Taxes	\$	<u>-</u>
Travel	\$	<u>-</u>