



Village of Shogalev

Shogalev, Louisiana

Compiled Financial Statements - Cash Basis  
For the Three Year Period Ended December 31, 1998

These financial statements were prepared in accordance with the provisions of Louisiana Revised Statute 24:512. The Village of Shogalev, Louisiana, is a political subdivision of the State of Louisiana. The financial statements are prepared on a cash basis and do not include any accruals or deferrals. The financial statements are prepared in accordance with the provisions of Louisiana Revised Statute 24:512. The financial statements are prepared in accordance with the provisions of Louisiana Revised Statute 24:512.

Prepared On: 01/15/2002

Village of Shogaloo  
Shogaloo, Louisiana

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ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:51300(4)(c).

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Dennis Borgan (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Village of Shreveport (Name of Municipality) as of December 31, 1997 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Dennis Borgan (name), who, duly sworn, deposes and says that for Shreveport (Name of Municipality) received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1997, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Dennis L. Borgan  
Mayor

Sworn to and subscribed before me, this 18<sup>th</sup> day of August, 1997.

P. Edward Ball  
NOTARY PUBLIC

**NOTARY PUBLIC**  
STATE OF LOUISIANA  
MY COMMISSION EXPIRES ON \_\_\_\_\_  
Office \_\_\_\_\_

Address \_\_\_\_\_

Telephone No. \_\_\_\_\_

## COOK & MOREHART

Certified Public Accountants

1001 LAFAYETTE ST. SUITE 100, MONROE, LOUISIANA 70131 • P.O. BOX 1001, MONROE, LOUISIANA 70131

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The Honorable Dennis Morgan, Mayor  
and the Board of Aldermen  
Village of Shongola, Louisiana

We have compiled the accompanying cash basis financial statements of the Village of Shongola, Louisiana as of December 31, 1985, and for each of the years in the three year period then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Village's assets, liabilities, revenues, expenditures and fund equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Report 5, 1987

Village of Shonghai

Combined Balance Sheet - All Fund Types and Account Groups - Cash Basis

December 31, 1985

	Governmental	Account Groups	Total
	Fund Type	General Fund	(Minor portion of City)
Assets	General	Assets	
Cash	\$ 82,765	\$ -	\$ 82,765
Land	-	2,300	2,300
Buildings	-	71,683	71,683
Furniture and equipment	-	25,288	25,288
Utility deposits	88	-	88
Total assets	<u>\$ 82,853</u>	<u>\$ 99,271</u>	<u>\$ 182,124</u>
Fund Equity			
Investment in general fixed assets	\$ -	\$ 182,124	\$ 182,124
Fund balance unreserved	82,853	-	82,853
Total fund equity	<u>\$ 82,853</u>	<u>\$ 182,124</u>	<u>\$ 264,977</u>

By Accountant's Certificate Report

Village of Stoughton

Statement of Revenues, Expenditures and Changes in Fund Balances -- Cash Basis

All Governmental Fund Types

Year Ended December 31, 1998

	<u>General</u>
<b>Revenues:</b>	
Taxes, franchise	\$ 3,817
Licenses and permits	37,698
Intergovernmental - tobacco tax	871
Interest income	2,681
Rent income	880
Total revenues	<u>46,827</u>
<b>Expenditures:</b>	
Current:	
General government:	
Cleaning and maintenance	1,421
Clerical expense	489
Insurance and bonds	3,671
Telephone and utility	3,998
Office supplies	237
Fees and subscriptions	388
Repairs and maintenance	3,070
Fire truck repairs	3,087
Capital Outlay	<u>12,681</u>
Total expenditures	<u>29,348</u>
Excess (deficiency) of revenues over expenditures	17,479
Fund balance at beginning of year	62,182
Fund balance at end of year	<u>\$ 79,661</u>

See Accountants' Compilation Report

City of Chicago

Statement of Revenues, Expenditures and Changes in Fund Balances -- Cash Basis

All Governmental Fund Types

Year Ended December 31, 1999

	<u>General</u>
<b>Revenues:</b>	
Taxes, franchises	2,070
Licenses and permits	14,926
Intergovernmental -- tobacco taxes	871
Interest income	2,040
Fees, income	298
Total revenues	<u>21,511</u>
<b>Expenditures:</b>	
Current:	
General government:	
Cleaning and maintenance	1,582
Clinical expense	482
Insurance and bonds	1,454
Telephone and utility	2,772
Office supplies	468
Books and subscriptions	828
Professional fees	228
Repair and maintenance	1,824
Bank charges	18
Fire truck repair	1,248
Concessions Expense	922
Capital Outlay	<u>4,230</u>
Total expenditures	<u>18,848</u>
Excess (deficiency) of revenues over expenditures	4,868
Fund balances at beginning of year	60,293
Fund balances at end of year	<u>\$ 65,161</u>

See Accountants' Compliance Report

Village of Strongsville

Statement of Revenues, Expenditures and Changes in Fund Balances - Cash Basis

All Governmental Fund Types

Year Ended December 31, 1994

	<u>General</u>
Revenues:	
Taxes, franchise	\$ 2,458
Licenses and permits	15,218
Intergovernmental - tobacco taxes	872
Interest income	1,222
Rent income	785
Total revenues	<u>20,555</u>
Expenditures:	
Current:	
Costs of government:	
Cleaning and maintenance	1,198
Clinical expense	422
Insurance and bonds	1,284
Telephone and utility	4,022
Office supplies	177
Gases and subscriptions	121
Professional fees	1,000
Repair and maintenance	2,505
Fire truck repairs	891
Bank charges	58
Total expenditures	<u>12,686</u>
Excess (deficiency) of revenues over expenditures	8,869
Fund balances at beginning of year	50,822
Fund balances at end of year	<u>\$ 59,691</u>

See Accountants' Certificate Report