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**Village of Shongaloo**

**Shongaloo, Louisiana**

**Compiled Financial Statements – Cash Basis  
As of and for the Year Ended December 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5.5.04

Affidavit and Revenue Certification

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VILLAGE OF SHONGALOO

Webster Parish

SHONGALOO, Louisiana

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. If applicable, the certification of revenues \$50,000 or less is required by Louisiana Revised Statute 24:513(1)(1)(c)(i). (The threshold is \$200,000 for Justices of the Peace and Constables.)

\*\*\*\*\*

Personally came and appeared before the undersigned authority, DANIEL BRANTON, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of VILLAGE OF SHONGALOO as of DECEMBER 31, 2003, 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, DANIEL BRANTON, who, duly sworn, deposes and says that VILLAGE OF SHONGALOO received \$50,000 (\$200,000) or less in revenues and other sources for the year ended DECEMBER 31, 2003, and accordingly, is not required to have an audit for the previously mentioned year.

*Daniel M. Branton*  
Signature

Sworn to and subscribed before me this 27th day of April, 2004

*A. Edward Ball*  
NOTARY PUBLIC  
A. Edward Ball

\*\*\*\*\*

Officer Name Daniel M. Branton  
Title Mayor  
Address P.O. Box 74  
Shongaloo, LA 71072  
Telephone No. 318-846-2141  
Fax No.

~~... report is a public...  
... report is submitted to...  
... public officials. The...  
... inspection at the Baton...  
... relative Auditor and, where...  
... parish clerk of court.~~

Release Date \_\_\_\_\_

Village of Shongaloo  
Shongaloo, Louisiana

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# COOK & MOREHART

*Certified Public Accountants*

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CERTIFIED PUBLIC ACCOUNTANTS

C. BRYAN COYLE, CPA  
ALICE E. S. GREEN, CPA

The Honorable Daniel Branton, Mayor  
and the Board of Aldermen  
Village of Shongaloo, Louisiana

We have compiled the accompanying balance sheet - cash basis of the Village of Shongaloo, Louisiana as of December 31, 2003, and the related statement of revenues, expenditures, and changes in fund balance - cash basis for the year 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 financial statements, they might influence the user's conclusions about the Village's assets, liabilities, revenues, expenditures and fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.



Cook and Morehart  
Certified Public Accountants  
March 19, 2004

Village of Shongaloo  
 Balance Sheet – General Fund and Account Group – Cash Basis  
 December 31, 2003

	Governmental Fund Type	Account Group General Fixed Assets	Total (Memorandum Only)
Assets	General		
Cash	\$ 73,890	\$ -	\$ 73,890
Land	-	2,300	2,300
Buildings	-	71,683	71,683
Recreation facility	-	26,005	26,005
Furniture and equipment	-	62,667	62,667
Utility deposits	85	-	85
<b>Total assets</b>	<b>\$ 73,975</b>	<b>\$ 162,655</b>	<b>\$ 236,630</b>
<b>Fund Equity</b>			
Investment in general fixed assets	\$ -	\$ 162,655	\$ 162,655
Fund balance unreserved	73,975	-	73,975
<b>Total fund equity</b>	<b>\$ 73,975</b>	<b>\$ 162,655</b>	<b>\$ 236,630</b>

See Accountants' Compilation Report

**Village of Shongaloo**  
**Statement of Revenues, Expenditures and Changes in Fund Balances — Cash Basis**  
**All Governmental Fund Types**  
**Year Ended December 31, 2003**

	<b>General</b>
<b>Revenues:</b>	
Taxes, franchise	\$ 3,025
Interest income	809
Rent income	1,755
Licenses and permits	11,108
Indian Creek festival	432
Total revenues	17,129
 <b>Expenditures:</b>	
<b>General government:</b>	
Cleaning and maintenance	5,418
Clerical expense	1,288
Insurance and bonds	1,955
Telephone and utility	4,767
Dues and subscriptions	375
Professional fees	1,507
Fire department expense	3,731
Repairs and maintenance	258
Ballpark expense	3,960
Indian Creek festival expense	260
Total general government	23,519
Capital outlay	14,500
Total expenditures	38,019
Excess of revenues over (under) expenditures	(20,890)
Fund balances at beginning of year	94,865
Fund balances at end of year	\$ 73,975

See Accountants' Compilation Report