

OAKLAND CEMETERY PRESERVATION SOCIETY

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2023

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, 2023, and the related statement of activities 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 to perform 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, statement of 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 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 21, 2024

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OAKLAND CEMETERY PRESERVATION SOCIETY

Statement of Financial Position

December 31, 2023

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents

\$ 44,541

Total Assets

\$ 44,541

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities

\$ -

Total Current Liabilities

-

Net Assets:

Without donor restrictions

30,262

With donor restrictions

14,279

Total Net Assets

44,541

Total Liabilities and Net Assets

\$ 44,541

See accountant's compilation report.

OAKLAND CEMETERY PRESERVATION SOCIETY

Statement of Activities and Changes in Net Assets

For the Year Ended December 31, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
Donations	\$ 670	\$ -	\$ 670
Total Support	<u>670</u>	<u>-</u>	<u>670</u>
Revenues:			
Contributions		169,777	169,777
Grant- City of Shreveport	-	<u>100,000</u>	<u>100,000</u>
Total Revenues	<u>-</u>	<u>269,777</u>	<u>269,777</u>
Total Support and Revenue	<u>670</u>	<u>269,777</u>	<u>270,447</u>
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	<u>255,498</u>	<u>(255,498)</u>	<u>-</u>
Total Support and Revenues	<u>256,168</u>	<u>14,279</u>	<u>270,447</u>
Program Expenses	265,615	-	265,615
Management and General	<u>226</u>	<u>-</u>	<u>226</u>
Total Expenses	<u>265,841</u>	<u>-</u>	<u>265,841</u>
Change in Net Assets	(9,673)	14,279	4,606
Net assets, beginning of year	<u>39,935</u>	<u>-</u>	<u>39,935</u>
Net assets, end of year	<u>\$ 30,262</u>	<u>\$ 14,279</u>	<u>\$ 44,541</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, 2023

There was no compensation paid to Cheryl White, Board President.