

#### LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA

August 12, 2022

Office of Legislative Auditor 1600 North Third Street Post Office Box 94397 Baton Rouge, Louisiana 70804-9397

Dear Sir or Madam:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements of the LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2022. The statements include all funds under the control and oversight of the district. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

LaSalle Soil & Water Conservation District

Enclosure

#### Affidavit & Revenue Certification

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA

#### ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS

#### As Of And For The Year Ended June 30, 2022

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 \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

#### AFFIDAVIT

Personally came and appeared before the undersigned authority, Steve Andrews, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the LaSalle Soil & Water Conservation District as of June 30, 2022, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Steve Andrews, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that LaSalle Soil & Water Conservation District received \$75,000 or less in revenues and other sources for the year ended June 30, 2022, and accordingly, is not required to have an audit for the previously mentioned year.

Signature

Sworn to and subscribed before me, this 3 day of ULOSE, 2022.

NOTARY PUBLIC



JOHN R. VERCHER NOTARY PUBLIC # 53384 STATE OF LOUISIANA My Commission Expires with Life.

> Steve Andrews PO Box 1638 Jena, LA 71342 (318) 992-2235

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Jonathan M. Vercher M.S., C.P.A. *jonathanvercher@centurytel.net* 

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# THE VERCHER GROUP

A Professional Corporation of Certified Public Accountants P.O. Box 1608 1737 N 2<sup>nd</sup> St. – Suite A Jena, Louisiana 71342 Tel: (318) 992-6348 Fax: (318) 992-4374

#### **MEMBERS**

American Institute of Certified Public Accountants

Society of Louisiana Certified Public Accountants

Association of Certified Fraud Examiners

#### INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors LaSalle Soil & Water Conservation District P.O. Box 1638 Jena, LA 71342

Management is responsible for the accompanying financial statements of the LaSalle Soil & Water Conservation District, as of and for the year ended June 30, 2022, which collectively comprise the district's basic financial statements, in accordance with accounting principles generally accepted in the United States of America. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

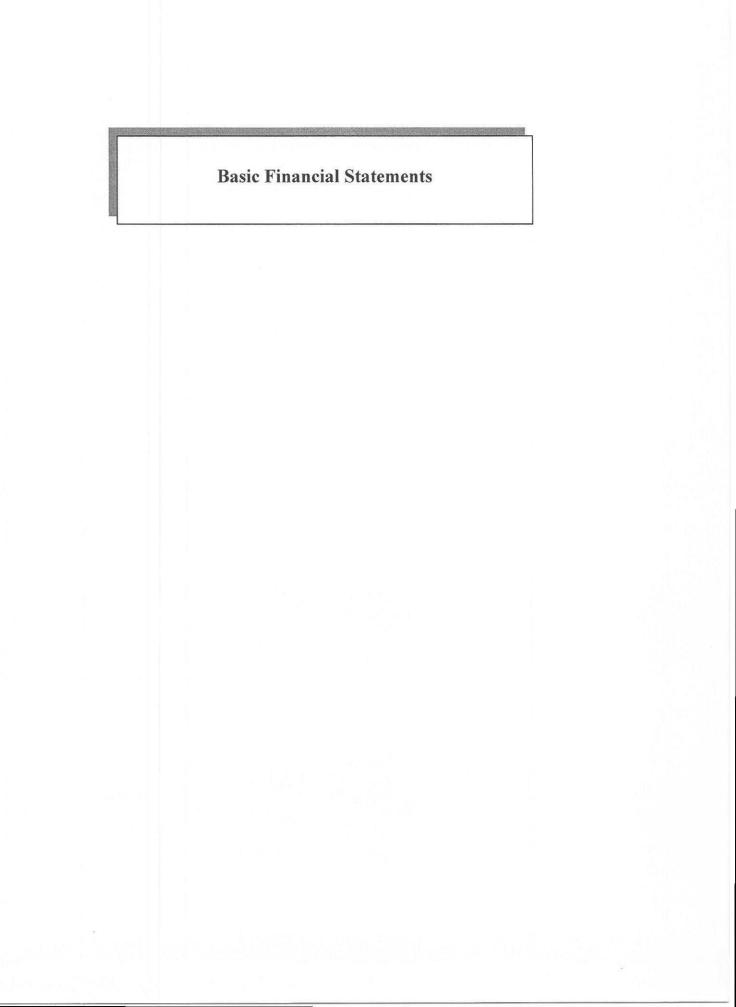
Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Budgetary Comparison be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. Management has omitted Management's Discussion and Analysis and Budget Comparison that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial management. Accounting Standards Board requires to be presented to supplement the basic financial statements, is required by the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures required by 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 district'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.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana August 12, 2022



# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Statement of Net Position June 30, 2022

		General Fund
ASSETS	1	
CURRENT ASSETS		
Cash & Cash Equivalents	\$	34,979
Accounts Receivable		1,417
TOTAL CURRENT ASSETS		36,396
NON-CURRENT ASSETS		
Capital Assets, Net of Accumulated Depreciation	100000	14,630
TOTAL NON-CURRENT ASSETS		14,630
TOTAL ASSETS	_	51,026
LIABILITIES		
Accounts Payable		4,262
Accumulated Leave		-0-
TOTAL LIABILITIES		4,262
NET POSITION		
Net Investment in Capital Assets		14,630
Unrestricted		32,134
TOTAL NET POSITION	\$	46,764

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Statement of Activities For the Year Ended June 30, 2022

			Program R	EVENUES		NET (EXPENSES) REVENUES & CHANGE IN NET POSITION
GOVERNMENTAL ACTIVITIES	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue	Governmental Activities
General	\$ (55,686) \$	-0- \$	-0-	s -0- s	\$ (55,686) \$	(55,686)

GENERAL REVENUES		
Intergovernmental		32,200
Spreader Rent		1,740
Seedling Sales		3,401
Interest		359
Other Revenue		2,643
TOTAL GENERAL REVENUES	1 <u>111111111111111111111111111111111111</u>	40,343
CHANGE IN NET POSITION		(15,343)
NET POSITION-BEGINNING		62,107
NET POSITION-ENDING	\$	46,764

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Balance Sheet, Governmental Funds June 30, 2022

	_	General Fund
ASSETS		
Cash & Cash Equivalents	\$	34,979
Accounts Receivable		1,417
TOTAL ASSETS	-	36,396
LIABILITIES		
Accounts Payable		4,262
Accumulated Leave		-0-
TOTAL LIABILITIES	200 200	4,262
Fund Balances		
Unassigned		32,134
TOTAL FUND BALANCES		32,134
TOTAL LIABILITIES & FUND BALANCES	\$_	36,396

#### Statement D

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Reconciliation of the Balance Sheet to the Statement of Net Position Governmental Funds June 30, 2022

Total Fund Balance Governmental Funds	\$ 32,134
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds	14,630
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Total Net Position of Governmental Activities	\$ -0- 46,764

#### LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Statement of Revenues, Expenditures & Changes in Fund Balances Governmental Funds For the Year Ended June 30, 2022

FUNDREVENUESIntergovernmental Revenue:State\$ 25,842Farm Bill6,358Spreader Rent1,740Seedling Sale3,401Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES3,134Personnel Services37,869Travel3,134Operating Services3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)Fund BALANCE-BEGINNING47,277FUND BALANCE-ENDING\$ 32,134		GENERAL
Intergovernmental Revenue:\$25,842State\$25,842Farm Bill6,358Spreader Rent1,740Seedling Sale3,401Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES3,134Personnel Services7,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277		FUND
State\$25,842Farm Bill6,358Spreader Rent1,740Seedling Sale3,401Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES31,34Personnel Services37,869Travel3,134Operating Services3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	REVENUES	
Farm Bill6,358Spreader Rent1,740Seedling Sale3,401Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES40,343Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Intergovernmental Revenue:	
Spreader Rent1,740Seedling Sale3,401Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES40,343Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER(15,143)FUND BALANCE-BEGINNING47,277		\$ 25,842
Seedling Sale3,401Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES40,343Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER(15,143)FUND BALANCE-BEGINNING47,277	Farm Bill	6,358
Interest Income359Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES40,343Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277		1,740
Other Revenue2,643TOTAL REVENUES40,343EXPENDITURES40,343Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277		3,401
TOTAL REVENUES40,343EXPENDITURES9ersonnel Services37,869Travel3,1340perating Services7,835Supplies3,8243,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Interest Income	359
EXPENDITURESPersonnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Other Revenue	2,643
Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	TOTAL REVENUES	40,343
Personnel Services37,869Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277		
Travel3,134Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Expenditures	
Operating Services7,835Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277		37,869
Supplies3,824Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Travel	3,134
Repairs & Maintenance216Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486Excess (Deficiency) of Revenues Over (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277		
Miscellaneous-0-Capital Outlay2,608TOTAL EXPENDITURES55,486EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	**	3,824
Capital Outlay2,608TOTAL EXPENDITURES55,486EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Repairs & Maintenance	216
TOTAL EXPENDITURES55,486EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	Miscellaneous	-0-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES (15,143) FUND BALANCE-BEGINNING 47,277	Capital Outlay	2,608
(UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	TOTAL EXPENDITURES	55,486
(UNDER) EXPENDITURES(15,143)FUND BALANCE-BEGINNING47,277	EVERSE (DEFICIENCY) OF DEVENUES OVER	
FUND BALANCE-BEGINNING 47,277		(15, 142)
	(UNDER) EXPENDITURES	(15,143)
FUND BALANCE-ENDING \$ 32,134	FUND BALANCE-BEGINNING	47,277
	FUND BALANCE-ENDING	\$ 32,134

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances to the Statement of Activities Governmental Funds For the Year Ended June 30, 2022

Net Change in Fund Balance – Total Governmental Funds

\$ (15,143)

Amounts reported for governmental activities in the Statement of Activities are different because:

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-
Principal Paid	-0-

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	2,608	
Depreciation	(2,808)	
		(200)
Change in Net Position of Governmental Activities	\$	(15,343)

Supplemental Information

Statement G

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended June 30, 2022

Sammy Franklin, Chairman 07/01/21-01/31/22

Purpose	A	mount
Salary	\$	-0-
Benefits-Insurance		-0-
Benefits-Retirement		-0-
Benefits (Expense Allowance)		-0-
Car Allowance		-0-
Vehicle Provided by Government		-0-
Per Diem		-0-
Reimbursements		-0-
Travel		21
Registration Fees		-0-
Conference Travel		-0-
Continuing Professional Education Fees		-0-
Housing		-0-
Un-vouchered Expenses*		-0-
Special Meals	\$	-0-

\*An example of an un-vouchered expense would be a travel advance.

# LASALLE SOIL & WATER CONSERVATION DISTRICT JENA, LOUISIANA Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended June 30, 2022

Steve Andrews, Chairman 02/01/22-06/30/22

Purpose	Amount	
Salary	\$	-0-
Benefits-Insurance		-0-
Benefits-Retirement		-0-
Benefits (Expense Allowance)		-0-
Car Allowance		-0-
Vehicle Provided by Government		-0-
Per Diem		-0-
Reimbursements		-0-
Travel		28
Registration Fees		-0-
Conference Travel		-0-
Continuing Professional Education Fees		-0-
Housing		-0-
Un-vouchered Expenses*		-0-
Special Meals	\$	-0-

\*An example of an un-vouchered expense would be a travel advance.