

**EVANGELINE SOIL AND WATER
CONSERVATION DISTRICT
Ville Platte, Louisiana**

**Annual Financial Statements
June 30, 2019**

**EVANGELINE SOIL AND WATER
CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2019**

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J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

*Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants.
Recipient of Advanced Single Audit Certificate*

Independent Accountant's Compilation Report

Evangeline Soil and Water Conservation District
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of Evangeline Soil and Water Conservation District, as of and for the year ended June 30, 2019, 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 American Institute of Certified Public Accountants. 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.

Evangeline Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34, and succeeding statements for the year ended June 30, 2019. Additionally, the fixed assets included in the general fixed assets account group is carried at cost net of accumulated depreciation. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the chairman and schedule of compensation paid to board members are presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to my compilation engagement, but I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule
Management's Discussion and Analysis

Such information, although not a 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. I have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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 content.

J. Aaron Cozart, CPA, LLC

Jennings, Louisiana
December 16, 2019

FINANCIAL STATEMENTS

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 2019

	GOVERNMENTAL FUND TYPE		TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	GENERAL FUND	SPECIAL REVENUE	
Cash and cash equivalents	\$ 102,145	\$ 72,751	\$ 174,896
Accounts receivable	1,000	-	1,000
Prepaid assets	1,275	-	1,275
Certificates of deposit	130,000	-	130,000
TOTAL ASSETS	\$ 234,420	\$ 72,751	\$ 307,171
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts payable	\$ 7,706	\$ 1,784	\$ 9,490
Accrued compensated absences	5,247	-	5,247
Total liabilities	12,953	1,784	14,737
<u>Fund equity</u>			
Reserved	-	70,967	70,967
Unreserved	221,467	-	221,467
Total fund equity	221,467	70,967	292,434
TOTAL LIABILITIES AND FUND EQUITY	\$ 234,420	\$ 72,751	\$ 307,171

See Independent Accountant's Report

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2019**

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Intergovernmental Revenue:			
Water quality	\$ -	\$ 35,736	\$ 35,736
Farm Bill	35,748	-	35,748
Local-Evangeline Parish Police Jury	6,000	-	6,000
State funds	40,158	-	40,158
Other revenue:			
Interest income	1,234	-	1,234
Local-donations	1,460	-	1,460
Total revenues	85,300	35,736	121,036
 <u>EXPENDITURES</u>			
Operating:			
Operating services	7,447	-	7,447
Personnel services	67,366	13,846	81,212
Supplies	411	1,633	2,044
Maintenance and repairs	875	-	875
Travel	3,227	-	3,227
Total expenditures	79,326	15,479	94,805
Excess (Deficiency) of revenues over expenditures	5,974	20,257	26,231
 Excess (Deficiency) of revenues over expenditures	 5,974	 20,257	 26,231
Fund balances-beginning	215,493	50,710	266,203
Fund balances-ending	\$ 221,467	\$ 70,967	\$ 292,434

See Independent Accountant's Report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2019**

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental revenue:								
Water quality	\$ -	\$ -	\$ -	\$ -	\$ 25,100	\$ 37,000	\$ 35,736	\$ (1,264)
Farm Bill	13,623	35,750	35,748	(2)	-	-	-	-
Local-Evangeline Parish Police Jury	6,000	6,000	6,000	-	-	-	-	-
State funds	37,116	40,740	40,158	(582)	-	-	-	-
Other revenue:								
Interest	1,000	1,250	1,234	(16)	-	-	-	-
Local-donations	550	1,460	1,460	-	-	-	-	-
Rentals	-	700	700	-	-	-	-	-
Total revenues	<u>58,289</u>	<u>85,900</u>	<u>85,300</u>	<u>(600)</u>	<u>25,100</u>	<u>37,000</u>	<u>35,736</u>	<u>(1,264)</u>
EXPENDITURES								
Operating:								
Operating services	4,500	7,450	7,447	3	-	-	-	-
Personnel services	63,500	67,500	67,366	134	14,500	13,850	13,846	4
Supplies	240	425	411	14	50	1,700	1,633	67
Maintenance and repairs	-	875	875	-	-	-	-	-
Travel	2,900	3,250	3,227	23	-	-	-	-
Total expenditures	<u>71,140</u>	<u>79,500</u>	<u>79,326</u>	<u>174</u>	<u>14,550</u>	<u>15,550</u>	<u>15,479</u>	<u>71</u>
Excess (Deficiency) of revenues over expenditures	<u>(12,851)</u>	<u>6,400</u>	<u>5,974</u>	<u>(426)</u>	<u>10,550</u>	<u>21,450</u>	<u>20,257</u>	<u>9,707</u>
Excess (Deficiency) of revenues over expenditures	(12,851)	6,400	5,974	(426)	10,550	21,450	20,257	(1,193)
Fund balance-beginning	<u>215,493</u>	<u>215,493</u>	<u>215,493</u>	<u>-</u>	<u>50,710</u>	<u>50,710</u>	<u>50,710</u>	<u>-</u>
Fund balance-ending	<u>\$ 202,642</u>	<u>\$ 221,893</u>	<u>\$ 221,467</u>	<u>\$ (426)</u>	<u>\$ 61,260</u>	<u>\$ 72,160</u>	<u>\$ 70,967</u>	<u>\$ (1,193)</u>

See Independent Accountant's Report.

SUPPLEMENTARY INFORMATION

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2019**

Larry Fontenot	\$	245
Richard B. Fontenot		280
Ike Morein		175
Anthony Rozas		385
Walter Tortorich		<u>350</u>
	\$	<u>1,435</u>

See Independent Accountant's Report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2019**

Walter Tortorich, Jr.
Chairman

Purpose	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	350
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	\$ 350

See Independent Accountant's Report.