

**AVOUELLES SOIL AND WATER
CONSERVATION DISTRICT
Marksville, Louisiana**

**Annual Financial Statements
June 30, 2017**

**AVOYELLES SOIL AND WATER
CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2017**

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Avoyelles Soil and Water
Conservation District
Marksville, Louisiana

Management is responsible for the accompanying financial statements of each major fund and the aggregate remaining fund information of Avoyelles Soil and Water Conservation District, as of and for the year ended June 30, 2017, 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.

Avoyelles Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34, 54, and 63 for the year ended June 30, 2017. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer 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 part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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.

A handwritten signature in blue ink that reads "J. Aaron Cozart, CPA, LLC". The signature is written in a cursive, flowing style.

Jennings, Louisiana
August 14, 2017

FINANCIAL STATEMENTS

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2017**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FIXED ASSETS	
Cash and cash equivalents	\$ 92,018	\$ 23,462	\$ -	\$ 115,480
Accounts receivable (net of allowance for uncollectable accounts)	3,459	7,500	-	10,959
Prepaid assets	-	-	-	-
Certificates of deposit	31,029	20,679	-	51,708
Money market	19,231	21,564	-	40,795
Fixed assets (net of accumulated depreciation)	-	-	6,944	6,944
TOTAL ASSETS	\$ 145,737	\$ 73,205	\$ 6,944	\$ 225,886
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts payable	\$ 4,917	\$ 4,016	\$ -	\$ 8,933
Accrued compensated absences	5,469	-	-	5,469
Total liabilities	10,386	4,016	-	14,402
<u>Fund Equity</u>				
Investment in general fixed assets	-	-	6,944	6,944
Restricted fund balances	-	69,189	-	69,189
Unassigned fund balances	135,351	-	-	135,351
Total fund equity	135,351	69,189	6,944	211,484
TOTAL LIABILITIES AND FUND EQUITY	\$ 145,737	\$ 73,205	\$ 6,944	\$ 225,886

See Accountant's Report.

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2017**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS (MEMORANDUM ONLY)
<u>REVENUES</u>			
Intergovernmental revenue:			
Farm Bill	\$ 16,138	\$ -	\$ 16,138
NRCS	-	41,240	41,240
State funds	41,666	-	41,666
Other revenue:			
Interest	260	52	312
Rentals-building	4,800	-	4,800
Total revenues	62,864	41,292	104,156
<u>EXPENDITURES</u>			
Operating:			
Operating services	3,783	-	3,783
Personal services	47,660	38,387	86,047
Supplies	90	-	90
Travel	6,096	-	6,096
Total expenditures	57,629	38,387	96,016
Excess (Deficiency) of revenues over expenditures	5,235	2,905	8,140
Fund balances-beginning	130,116	66,284	196,400
Fund balances-ending	\$ 135,351	\$ 69,189	\$ 204,540

See Accountant's Report.

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2017**

	GENERAL FUND				SPECIAL REVENUE FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental revenue:								
Farm Bill	\$ 19,812	\$ 16,910	\$ 16,138	\$ (772)	\$ -	\$ -	\$ -	\$ -
NRCS	-	-	-	-	27,375	43,011	41,240	(1,771)
State funds	41,920	42,010	41,666	(344)	-	-	-	-
Other revenue:								
Interest	100	265	260	(5)	57	54	52	(2)
Rentals-building	4,800	4,800	4,800	-	-	-	-	-
Total revenues	<u>66,632</u>	<u>63,985</u>	<u>62,864</u>	<u>(1,121)</u>	<u>27,432</u>	<u>43,065</u>	<u>41,292</u>	<u>(1,773)</u>
EXPENDITURES								
Operating:								
Operating services	2,920	3,790	3,783	7	30	-	-	-
Personal services	50,500	48,310	47,660	650	43,800	40,000	38,387	1,613
Supplies	-	90	90	-	-	-	-	-
Travel	2,386	6,110	6,096	14	-	-	-	-
Total expenditures	<u>55,806</u>	<u>58,300</u>	<u>57,629</u>	<u>671</u>	<u>43,830</u>	<u>40,000</u>	<u>38,387</u>	<u>1,613</u>
Excess (Deficiency) of revenues over expenditures	10,826	5,685	5,235	(450)	(16,398)	3,065	2,905	(160)
Fund balance-beginning	<u>130,116</u>	<u>130,116</u>	<u>130,116</u>	<u>-</u>	<u>66,284</u>	<u>66,284</u>	<u>66,284</u>	<u>-</u>
Fund balance-ending	<u>\$ 140,942</u>	<u>\$ 135,801</u>	<u>\$ 135,351</u>	<u>\$ (450)</u>	<u>\$ 49,886</u>	<u>\$ 69,349</u>	<u>\$ 69,189</u>	<u>\$ (160)</u>

See Accountant's Report.

SUPPLEMENTARY INFORMATION

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2017**

Larry Sayes
Chairman

Purpose	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	195
Conference travel	325
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	<u>\$ 520</u>