

**UPPER DELTA SOIL AND
WATER CONSERVATION DISTRICT
New Roads, Louisiana**

**Annual Financial Statements
June 30, 2021**

**UPPER DELTA SOIL AND WATER
CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2021**

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Recipient of Advanced Single Audit Certificate*

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Upper Delta Soil and Water
Conservation District
New Roads, Louisiana

Management is responsible for the accompanying financial statements of Upper Delta Soil and Water Conservation District, as of and for the year ended June 30, 2021, 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.

Upper Delta 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, 2021. 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, and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

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.

G. Lavin Coyne, CPA, LLC

Jennings, Louisiana
December 17, 2021

FINANCIAL STATEMENTS

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

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

June 30, 2021

	GOVERNMENTAL FUND TYPE		TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	GENERAL FUND	SPECIAL REVENUE	
Cash and cash equivalents	\$ 94,573	\$ -	\$ 94,573
Accounts receivable	4,564	1,839	6,403
Prepaid asset	1,275	-	1,275
TOTAL ASSETS	\$ 100,412	\$ 1,839	\$ 102,251
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts payable	\$ 4,260	\$ -	\$ 4,260
Overdraft	-	1,839	1,839
Total liabilities	4,260	1,839	6,099
<u>Fund Equity</u>			
Fund balance:			
Restricted	-	-	-
Unassigned	96,152	-	96,152
Total fund equity	96,152	-	96,152
TOTAL LIABILITIES AND FUND EQUITY	\$ 100,412	\$ 1,839	\$ 102,251

See Accountant's Report.

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
CHANGES IN FUND BALANCES-
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021**

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)
REVENUES			
Intergovernmental revenue:			
Farm Bill	\$ 21,904	\$ -	\$ 21,904
State funds	37,392	-	37,392
Local drainage districts	6,840	-	6,840
NRCS-PSS	-	138,617	138,617
Other revenue:			
Interest	-	-	-
Total revenues	66,136	138,617	204,753
EXPENDITURES			
Operating:			
Operating services	2,921	-	2,921
Personnel services	40,680	-	40,680
Engineering/research cost	-	138,617	138,617
Travel	-	-	-
Total expenditures	43,601	138,617	182,218
Excess (Deficiency) of revenues over expenditures	22,535	-	22,535
Fund balances - beginning	73,617	-	73,617
Fund balances - ending	\$ 96,152	\$ -	\$ 96,152

See Accountant's Report.

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental revenue:								
Fann Bill	\$ 23,006	\$ 21,925	\$ 21,904	\$ (21)	\$ -	\$ -	\$ -	\$ -
State funds	24,549	37,392	37,392	-	-	-	-	-
Local-parish government	3,240	6,840	6,840	-	-	-	-	-
NRCS-PPS	-	-	-	-	155,646	138,617	138,617	-
Other revenue:								
Local donations	16	-	-	-	-	-	-	-
Total revenues	<u>50,811</u>	<u>66,157</u>	<u>66,136</u>	<u>(21)</u>	<u>155,646</u>	<u>138,617</u>	<u>138,617</u>	<u>-</u>
EXPENDITURES								
Operating:								
Operating services	3,900	2,925	2,921	4	-	-	-	-
Personnel services	40,000	42,000	40,680	1,320	-	-	-	-
Supplies	925	-	-	-	-	-	-	-
Equipment	353	-	-	-	-	-	-	-
Engineering/research cost	-	-	-	-	155,646	138,617	138,617	-
Travel	3,800	-	-	-	-	-	-	-
Total expenditures	<u>48,978</u>	<u>44,925</u>	<u>43,601</u>	<u>1,324</u>	<u>155,646</u>	<u>138,617</u>	<u>138,617</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	1,833	21,232	22,535	1,303	-	-	-	-
Fund balance-beginning	<u>73,617</u>	<u>73,617</u>	<u>73,617</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance-ending	<u>\$ 75,450</u>	<u>\$ 94,849</u>	<u>\$ 96,152</u>	<u>\$ 1,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Accountant's Report.

SUPPLEMENTARY INFORMATION

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2021**

J. Blaine Chop
Chairman

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

See Accountant's Report.