

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

**Annual Financial Statements  
June 30, 2019**

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

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2019**

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# J. Aaron Cooper, CPA, LLC

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*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**

Avoyelles Soil and Water  
Conservation District  
Marksville, Louisiana

Management is responsible for the accompanying financial statements of Avoyelles 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.

Avoyelles Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34 and subsequent 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.

Handwritten signature in blue ink: J. Aaron Cozart, CPA, LLC

Jennings, Louisiana  
November 22, 2019

## FINANCIAL STATEMENTS

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

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

June 30, 2019

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS (MEMORANDUM ONLY)</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 57,864	\$ 23,509	\$ 81,373
Accounts receivable (net of allowance for uncollectable accounts)	14,056	-	14,056
Certificates of deposit	111,359	20,829	132,188
Money market	19,286	7,337	26,623
<b>TOTAL ASSETS</b>	<b>\$ 202,565</b>	<b>\$ 51,675</b>	<b>\$ 254,240</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 5,732	\$ 5,064	\$ 10,796
Accrued compensated absences	9,404	-	9,404
Total liabilities	15,136	5,064	20,200
<b><u>Fund Equity</u></b>			
Reserved	-	46,611	46,611
Unreserved	187,429	-	187,429
Total fund equity	187,429	46,611	234,040
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 202,565</b>	<b>\$ 51,675</b>	<b>\$ 254,240</b>

See Independent Accountant's Report.

**AVOYELLES 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, 2019**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTALS (MEMORANDUM ONLY)</b>
<b><u>REVENUES</u></b>			
Intergovernmental revenue:			
Farm Bill	\$ 20,367	\$ -	\$ 20,367
NRCS	-	43,049	43,049
State funds	51,237	-	51,237
Other revenue:			
Interest	509	185	694
Rentals-building	1,600	-	1,600
Sale of Property	30,000	-	30,000
Total revenues	103,713	43,234	146,947
<b><u>EXPENDITURES</u></b>			
Operating:			
Operating services	6,838	-	6,838
Personnel services	54,549	43,049	97,598
Supplies	141	-	141
Travel	2,547	-	2,547
Equipment	6,417	-	6,417
Total expenditures	70,492	43,049	113,541
<b>Excess (Deficiency) of revenues over expenditures</b>	33,221	185	33,406
<b>Fund balances-beginning</b>	154,208	46,426	200,634
<b>Fund balances-ending</b>	\$ 187,429	\$ 46,611	\$ 234,040

See Independent Accountant's Report.

AVOUELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, 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 FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental revenue:								
Fann Bill	\$ 34,178	\$ 20,000	\$ 20,367	\$ 367	\$ -	\$ -	\$ -	\$ -
NRCS	-	-	-	-	30,628	43,500	43,049	(451)
State funds	41,920	51,350	51,237	(113)	-	-	-	-
Other revenue:								
Interest	270	510	509	(1)	60	180	185	5
Rentals-building	4,400	1,600	1,600	-	-	-	-	-
Sale of property	-	30,000	30,000	-	-	-	-	-
Total revenues	<u>80,768</u>	<u>103,460</u>	<u>103,713</u>	<u>253</u>	<u>30,688</u>	<u>43,680</u>	<u>43,234</u>	<u>(446)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	4,450	7,000	6,838	162	-	-	-	-
Personnel services	46,000	55,600	54,549	1,051	41,500	43,500	43,049	451
Supplies	22	141	141	-	-	-	-	-
Travel	7,100	2,550	2,547	3	-	-	-	-
Equipment	-	6,417	6,417	-	-	-	-	-
Total expenditures	<u>57,572</u>	<u>71,708</u>	<u>70,492</u>	<u>1,216</u>	<u>41,500</u>	<u>43,500</u>	<u>43,049</u>	<u>451</u>
Excess (Deficiency) of revenues over expenditures	23,196	31,752	33,221	1,469	(10,812)	180	185	5
Fund balance-beginning	<u>154,208</u>	<u>154,208</u>	<u>154,208</u>	-	<u>46,426</u>	<u>46,426</u>	<u>46,426</u>	-
Fund balance-ending	<u>\$ 177,404</u>	<u>\$ 185,960</u>	<u>\$ 187,429</u>	<u>\$ 1,469</u>	<u>\$ 35,614</u>	<u>\$ 46,606</u>	<u>\$ 46,611</u>	<u>\$ 5</u>

See Independent 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, 2019**

Dirk Dupuy  
Chairman

Purpose	<u>Amount</u>
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	-
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	\$ -
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See Independent Accountant's Report.