

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

**Annual Financial Statements
June 30, 2018**

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

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2018**

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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, 2018, 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, 2018. 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.

Handwritten signature in blue ink that reads "J. Aaron Coogan, CPA, LLC".

Jennings, Louisiana
November 12, 2018

FINANCIAL STATEMENTS

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2018**

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUND	GENERAL FIXED ASSETS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 92,045	\$ 23,482	\$ -	\$ 115,527
Accounts receivable (net of allowance for uncollectable accounts)	21,473	-	-	21,473
Prepaid assets	1,500	-	-	1,500
Certificates of deposit	31,132	20,679	-	51,811
Money market	19,259	7,329	-	26,588
Fixed assets (net of accumulated depreciation)	-	-	6,944	6,944
TOTAL ASSETS	\$ 165,409	\$ 51,490	\$ 6,944	\$ 223,843
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts payable	\$ 5,732	\$ 5,064	\$ -	\$ 10,796
Accrued compensated absences	5,469	-	-	5,469
Total liabilities	11,201	5,064	-	16,265
<u>Fund Equity</u>				
Investment in general fixed assets	-	-	6,944	6,944
Restricted fund balances	-	46,426	-	46,426
Unassigned fund balances	154,208	-	-	154,208
Total fund equity	154,208	46,426	6,944	207,578
TOTAL LIABILITIES AND FUND EQUITY	\$ 165,409	\$ 51,490	\$ 6,944	\$ 223,843

See 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, 2018**

	GENERAL FUND	SPECIAL REVENUE FUND	TOTALS (MEMORANDUM ONLY)
<u>REVENUES</u>			
Intergovernmental revenue:			
Farm Bill	\$ 34,178	\$ -	\$ 34,178
NRCS	-	18,117	18,117
State funds	39,500	-	39,500
Other revenue:			
Interest	298	28	326
Rentals-building	4,400	-	4,400
Total revenues	78,376	18,145	96,521
<u>EXPENDITURES</u>			
Operating:			
Operating services	4,334	-	4,334
Personal services	48,111	40,908	89,019
Supplies	22	-	22
Travel	7,052	-	7,052
Total expenditures	59,519	40,908	100,427
Excess (Deficiency) of revenues over expenditures	18,857	(22,763)	(3,906)
Fund balances-beginning	135,351	69,189	204,540
Fund balances-ending	\$ 154,208	\$ 46,426	\$ 200,634

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, 2018**

	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	\$ 17,000	\$ 34,178	\$ 34,178	\$ -	\$ -	\$ -	\$ -	\$ -
NRCS	-	-	-	-	27,375	18,117	18,117	-
State funds	41,920	39,500	39,500	-	-	-	-	-
Other revenue:								
Interest	265	270	298	28	65	60	28	(32)
Rentals-building	4,800	4,400	4,400	-	-	-	-	-
Total revenues	<u>63,985</u>	<u>78,348</u>	<u>78,376</u>	<u>28</u>	<u>27,440</u>	<u>18,177</u>	<u>18,145</u>	<u>(32)</u>
EXPENDITURES								
Operating:								
Operating services	3,600	4,450	4,334	116	-	-	-	-
Personal services	48,000	48,125	48,111	14	38,000	41,500	40,908	592
Supplies	-	22	22	-	-	-	-	-
Travel	6,200	7,100	7,052	48	-	-	-	-
Total expenditures	<u>57,800</u>	<u>59,697</u>	<u>59,519</u>	<u>178</u>	<u>38,000</u>	<u>41,500</u>	<u>40,908</u>	<u>592</u>
Excess (Deficiency) of revenues over expenditures	6,185	18,651	18,857	206	(10,560)	(23,323)	(22,763)	560
Fund balance-beginning	<u>135,351</u>	<u>135,351</u>	<u>135,351</u>	<u>-</u>	<u>69,189</u>	<u>69,189</u>	<u>69,189</u>	<u>-</u>
Fund balance-ending	<u>\$ 141,536</u>	<u>\$ 154,002</u>	<u>\$ 154,208</u>	<u>\$ 206</u>	<u>\$ 58,629</u>	<u>\$ 45,866</u>	<u>\$ 46,426</u>	<u>\$ 560</u>

See Accountant's Report.

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2018**

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	445
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	<u>\$ 445</u>

See Accountant's Report.