

**BOEUF RIVER SOIL AND WATER
CONSERVATION DISTRICT
Rayville, Louisiana**

**Annual Financial Statements
June 30, 2021**

**BOEUF SOIL AND WATER
CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2021**

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountant's Compilation Report	1-2
Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, And Changes in Fund Balances-Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances-Budget (GAAP Basis) and Actual-Governmental Fund Types	6
Supplementary Information:	
Schedule of Compensation Paid to Board Members	8
Schedule of Compensation, Benefits, and Other Payments to Chairman	9



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

Boeuf River Soil and Water Conservation District
Rayville, Louisiana

Management is responsible for the accompanying financial statements of Boeuf River 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.

Boeuf River 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, 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.

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 Cooper, CPA, LLC

Jennings, Louisiana
November 16, 2021

FINANCIAL STATEMENTS

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES
June 30, 2021**

	GOVERNMENTAL FUND TYPE		TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	GENERAL FUND	SPECIAL REVENUE	
Cash and cash equivalents	\$ 81,340	\$ 18,628	\$ 99,968
Accounts receivable	-	3,100	3,100
Prepaid assets	1,500	-	1,500
Certificate of deposit	160,969	-	160,969
TOTAL ASSETS	\$ 243,809	\$ 21,728	\$ 265,537
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts payable	\$ 7,639	\$ 9,690	\$ 17,329
Accrued compensated absences	11,361	-	11,361
Total liabilities	19,000	9,690	28,690
<u>Fund Equity</u>			
Fund balance:			
Reserved	-	12,038	12,038
Unreserved	224,809	-	224,809
Total fund equity	224,809	12,038	236,847
TOTAL LIABILITIES AND FUND EQUITY	\$ 243,809	\$ 21,728	\$ 265,537

See Independent Accountant's Report.

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
REVENUES			
Intergovernmental revenue:			
Farm Bill	\$ 53,824	\$ -	\$ 53,824
State funds	66,301	-	66,301
Water Quality	-	42,124	42,124
NACD	-	36,274	36,274
Other revenue:			
Interest	3,215	-	3,215
Total revenues	<u>123,340</u>	<u>78,398</u>	<u>201,738</u>
EXPENDITURES			
Operating:			
Operating services	4,452	-	4,452
Personnel services	90,540	83,303	173,843
Aerial gunning	-	5,300	5,300
Supplies	1,213	-	1,213
Travel	400	-	400
Total expenditures	<u>96,605</u>	<u>88,603</u>	<u>185,208</u>
Excess (Deficiency) of revenues over expenditures	<u>26,735</u>	<u>(10,205)</u>	<u>16,530</u>
Fund balances - beginning	<u>198,074</u>	<u>22,243</u>	<u>220,317</u>
Fund balances - ending	<u>\$ 224,809</u>	<u>\$ 12,038</u>	<u>\$ 236,847</u>

See Independent Accountant's Report.

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, 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:								
Farm Bill	\$ 55,000	\$ 53,824	\$ 53,824	\$ -	\$ -	\$ -	\$ -	\$ -
State funds	65,632	66,298	66,301	3	-	-	-	-
Water Quality	-	-	-	-	31,600	42,125	42,124	(1)
PSS	-	-	-	-	-	36,500	36,274	(226)
Other revenue:								
Interest	1,800	3,340	3,215	(125)	-	-	-	-
Total revenues	<u>122,432</u>	<u>123,462</u>	<u>123,340</u>	<u>(122)</u>	<u>31,600</u>	<u>78,625</u>	<u>78,398</u>	<u>(227)</u>
EXPENDITURES								
Operating:								
Equipment	-	-	-	-	-	-	-	-
Operating services	2,800	4,475	4,452	23	-	-	-	-
Personnel services	91,400	91,800	90,540	1,260	31,600	83,475	83,303	172
Supplies	1,283	1,215	1,213	2	-	-	-	-
Aerial gunning	-	-	-	-	10,000	5,300	5,300	-
Travel	700	400	400	-	-	-	-	-
Total expenditures	<u>96,183</u>	<u>97,890</u>	<u>96,605</u>	<u>1,285</u>	<u>41,600</u>	<u>88,775</u>	<u>88,603</u>	<u>172</u>
Excess (Deficiency) of revenues over expenditures	26,249	25,572	26,735	1,163	(10,000)	(10,150)	(10,205)	(55)
Fund balance-beginning	<u>198,074</u>	<u>198,074</u>	<u>198,074</u>	<u>-</u>	<u>22,243</u>	<u>22,243</u>	<u>22,243</u>	<u>-</u>
Fund balance-ending	<u>\$ 224,323</u>	<u>\$ 223,646</u>	<u>\$ 224,809</u>	<u>\$ 1,163</u>	<u>\$ 12,243</u>	<u>\$ 12,093</u>	<u>\$ 12,038</u>	<u>\$ (55)</u>

See Independent Accountant's Report.

SUPPLEMENTARY INFORMATION

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2021**

Everett Calloway	\$	385
Elliot Colvin		210
Shane Hart		280
Christopher Johnson		175
Dustin Morris		385
		<hr/>
	\$	1,435
		<hr/> <hr/>

See Independent Accountant's Report.

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

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

Dustin Morris
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	385
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	\$ 385

See Independent Accountant's Report.