

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT**  
Breaux Bridge, Louisiana

**ANNUAL FINANCIAL REPORT**

**JUNE 30, 2018**

**ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT**

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# Maraist & Maraist

CERTIFIED PUBLIC ACCOUNTANTS  
(A PARTNERSHIP OF PROFESSIONAL ACCOUNTING CORPORATIONS)

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MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

## Independent Accountant's Compilation Report

St. Martin Soil and Water  
Conservation District  
Breaux Bridge, Louisiana

We have compiled the accompanying financial statements of St. Martin Soil and Water Conservation District (the "District") ( a component unit of the state of Louisiana), as of and for the year ended June 30, 2018, and the accompanying supplementary information as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United State of America.

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

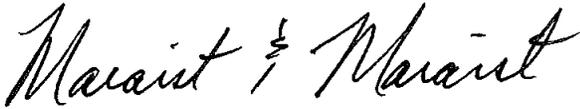
Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the District's management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The District's 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 changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The District did not adopt the provisions of the Governmental Accounting Standards Board Statements No. 34, 54, 63, and 65 for the year ended June 30, 2018. Additionally, compensated absences are recorded in the combined balance sheet and the fixed assets, included in the general fixed assets account group, are reported at cost net of accumulated depreciation. Management has also omitted the management's discussion and analysis and the budgetary comparison, that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. The effects of these departures from accounting principles generally accepted in the United States of America have not been determined.

The accompanying schedules of compensation paid to board members and compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been compiled by us from information that is the representation of management. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such supplementary information.

A handwritten signature in cursive script that reads "Maraist & Maraist". The signature is written in black ink and is positioned above the printed name of the firm.

Maraist & Maraist CPA's

August 22, 2018

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT  
Breaux Bridge, Louisiana

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

	<u>General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Totals (Memorandum Only)</u>
<b>ASSETS</b>			
Cash	\$ 39,608	\$ -	\$ 39,608
Cash - Savings	55,385		55,385
Accounts receivable	3,429		3,429
Accrued interest receivable	34		34
Certificates of deposit	7,921		7,921
Fixed assets, net of accumulated depreciation		22,225	22,225
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total assets	<u>\$ 106,377</u>	<u>\$ 22,225</u>	<u>\$ 128,602</u>
 <b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 2,674	\$ -	\$ 2,674
Accrued compensated absences	1,809	-	1,809
Total liabilities	<u>\$ 4,483</u>	<u>\$ -</u>	<u>\$ 4,483</u>
 Fund balances:			
Investment in general fixed assets	\$ -	\$ 22,225	\$ 22,225
Unassigned	101,894	-	101,894
Total fund balances	<u>\$ 101,894</u>	<u>\$ 22,225</u>	<u>\$ 124,119</u>
 Total liabilities and fund balances	 <u>106,377</u>	 <u>22,225</u>	 <u>128,602</u>

See accountants' compilation report.



ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT  
Breux Bridge, Louisiana

SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
As of and for the Year Ended June 30, 2018

Jeff Durand  
Chairman

<b>Purpose</b>	<b>Amount</b>
Salary	\$ -
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	195
Conference travel	-
	<u>\$ 195</u>

See accountants' compilation report.

ST. MARTIN SOIL AND WATER CONSERVATION DISTRICT  
Breux Bridge, Louisiana

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
As of and for the Year Ended June 30, 2018

Judy Robin	\$	105
Daniel Richard		-
Jeff Durand, Chairman		-
John Girard		-
Alfred Guidry		105
	\$	<u>210</u>

See accountants' compilation report.