

**LASALLE SOIL & WATER
CONSERVATION DISTRICT
Jena, Louisiana
Financial Statements
June 30, 2021**

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA


August 31, 2021

Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Sir or Madam:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements of the LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2021. The statements include all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



LaSalle Soil & Water Conservation District

Enclosure

Affidavit & Revenue Certification

**LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$75,000 OR LESS**

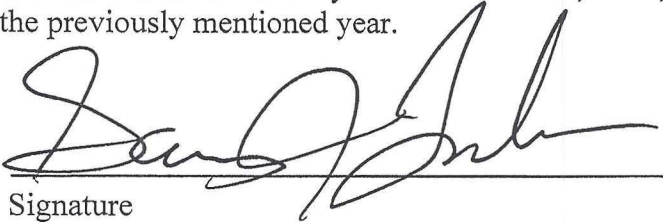
As Of And For The Year Ended June 30, 2021

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

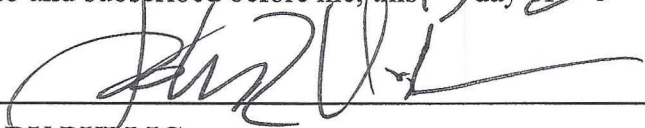
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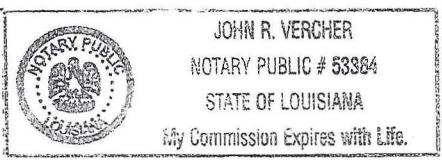
Personally came and appeared before the undersigned authority, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the LaSalle Soil & Water Conservation District as of June 30, 2021, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that LaSalle Soil & Water Conservation District received \$75,000 or less in revenues and other sources for the year ended June 30, 2021, and accordingly, is not required to have an audit for the previously mentioned year.


Signature

Sworn to and subscribed before me, this 13 day of SEPTEMBER, 2021.


NOTARY PUBLIC



**Sammy Franklin
PO Box 1638
Jena, LA 71342
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MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

Association of
Certified Fraud Examiners

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
LaSalle Soil & Water Conservation District
P.O. Box 1638
Jena, LA 71342

Management is responsible for the accompanying financial statements of the LaSalle Soil & Water Conservation District, as of and for the year ended June 30, 2021, which collectively comprise the District's basic financial statements, in accordance with accounting principles generally accepted in the United States of America. We 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 AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
August 31, 2021

Basic Financial Statements

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Net Position
June 30, 2021

		<u>GENERAL FUND</u>
ASSETS		
CURRENT ASSETS		
Cash & Cash Equivalents	\$	49,772
Accounts Receivable		1,655
TOTAL CURRENT ASSETS		<u>51,427</u>
NON-CURRENT ASSETS		
Capital Assets, Net of Accumulated Depreciation		<u>14,830</u>
TOTAL NON-CURRENT ASSETS		<u>14,830</u>
TOTAL ASSETS		<u><u>66,257</u></u>
LIABILITIES		
Accounts Payable		4,150
Accumulated Leave		-0-
TOTAL LIABILITIES		<u>4,150</u>
NET POSITION		
Net Investment in Capital Assets		14,830
Unrestricted		<u>47,277</u>
TOTAL NET POSITION	\$	<u><u>62,107</u></u>

See independent accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2021

GOVERNMENTAL ACTIVITIES	<u>Expenses</u>	<u>PROGRAM REVENUES</u>			<u>Net (Expenses)/ Revenue</u>	<u>NET (EXPENSES) REVENUES & CHANGE IN NET POSITION</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>		<u>Governmental Activities</u>
General	\$ (36,603)	\$ -0-	\$ -0-	\$ -0-	\$ (36,603)	\$ (36,603)
GENERAL REVENUES						
Intergovernmental						38,351
Spreader Rent						1,280
Other Revenue						3,478
TOTAL GENERAL REVENUES						<u>43,109</u>
CHANGE IN NET POSITION						6,506
NET POSITION-BEGINNING						55,601
NET POSITION-ENDING						<u>\$ 62,107</u>

See independent accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Balance Sheet, Governmental Funds
June 30, 2021

	<u>GENERAL</u> <u>FUND</u>
ASSETS	
Cash & Cash Equivalents	\$ 49,772
Accounts Receivable	1,655
TOTAL ASSETS	<u>51,427</u>
LIABILITIES	
Accounts Payable	4,150
Accumulated Leave	-0-
TOTAL LIABILITIES	<u>4,150</u>
FUND BALANCES	
Unassigned	47,277
TOTAL FUND BALANCES	<u>47,277</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 51,427</u>

See independent accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Reconciliation of the Balance Sheet
to the Statement of Net Position
Governmental Funds
June 30, 2021

Total Fund Balance – Governmental Funds \$ 47,277

Amounts reported for governmental activities in the
Statement of Net Position are different because:

Capital assets used in governmental activities are not
current financial resources and, therefore, are not
reported in the balance sheet – governmental funds

14,830

Long-term liabilities are not due and payable in the
current period and therefore are not reported in the
governmental funds.

-0-

Total Net Position of Governmental Activities

\$ 62,107

See independent accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2021

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental Revenue:	
State	\$ 29,064
Farm Bill	9,287
Spreader Rent	1,280
Other Revenue	3,478
TOTAL REVENUES	<u>43,109</u>
 EXPENDITURES	
Personnel Services	25,031
Travel	1,163
Operating Services	5,393
Supplies	1,813
Repairs & Maintenance	431
Miscellaneous	891
Capital Outlay	2,451
TOTAL EXPENDITURES	<u>37,173</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 5,936
 FUND BALANCE-BEGINNING	 <u>41,341</u>
FUND BALANCE-ENDING	\$ <u>47,277</u>

See independent accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances
to the Statement of Activities
Governmental Funds
For the Year Ended June 30, 2021

Net Change in Fund Balance – Total Governmental Funds	\$	5,936
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Amounts reported for governmental activities in the Statement of Activities are different because:

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-	
Principal Paid	-0-	
		-0-

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	2,451	
Depreciation	(1,881)	
		570
Change in Net Position of Governmental Activities	\$	6,506

See independent accountant's report.

Supplemental Information

**LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2021**

Sammy Franklin, Chairman

Purpose	Amount
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (Expense Allowance)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	41
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.