

**ST. LANDRY SOIL AND
WATER CONSERVATION DISTRICT
Opelousas, Louisiana**

**Annual Financial Statements
June 30, 2019**

**ST. LANDRY SOIL AND WATER
CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2019**

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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

St. Landry Soil and Water
Conservation District
Opelousas, Louisiana

Management is responsible for the accompanying financial statements of St. Landry 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.

St. Landry Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34 and succeeding statements for the year ended June 30, 2019. 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.



Jennings, Louisiana
December 23, 2019

FINANCIAL STATEMENTS

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

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

June 30, 2019

	GOVERNMENTAL FUND TYPE		TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	GENERAL FUND	SPECIAL REVENUE	
Cash and cash equivalents	\$ 110,890	\$ 8	\$ 110,898
Accounts receivable	9,426	2,941	12,367
Certificates of deposit	61,273	-	61,273
TOTAL ASSETS	\$ 181,589	\$ 2,949	\$ 184,538
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts payable	\$ 6,714	\$ 2,494	\$ 9,208
Accrued compensated absences	6,182	-	6,182
Total liabilities	12,896	2,494	15,390
<u>Fund Equity</u>			
Fund balance:			
Restricted	-	455	455
Unassigned	168,693	-	168,693
Total fund equity	168,693	455	169,148
TOTAL LIABILITIES AND FUND EQUITY	\$ 181,589	\$ 2,949	\$ 184,538

See Accountant's Report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2019**

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)
REVENUES			
Intergovernmental revenue:			
Farm Bill	\$ 25,499	\$ -	\$ 25,499
State funds	38,852	-	38,852
Local drainage districts	6,600	-	6,600
RCPP	-	-	-
Bayou Mallet-319	-	16,002	16,002
Other revenue:			
UL land judges	2,035	-	2,035
Interest	466	-	466
No till drill	2,429	-	2,429
Total revenues	75,881	16,002	91,883
EXPENDITURES			
Operating:			
Operating services	1,337	-	1,337
Personal services	55,577	15,531	71,108
Supplies	399	1,516	1,915
Equipment-drill repair	1,193	-	1,193
UL land judging	1,028	-	1,028
Travel	596	-	596
Total expenditures	60,130	17,047	77,177
Excess (Deficiency) of revenues over expenditures	15,751	(1,045)	14,706
OTHER FINANCING SOURCES (USES)			
Transfers in	-	1,500	1,500
Transfers out	(1,500)	-	(1,500)
Total other financing sources (uses)	(1,500)	1,500	-
Excess (Deficiency) of revenues over expenditures	14,251	455	14,706
Fund balances - beginning	154,442	-	154,442
Fund balances - ending	\$ 168,693	\$ 455	\$ 169,148

See Accountant's Report.

ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, 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, 2019

	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	\$ 20,154	\$ 25,500	\$ 25,499	\$ (1)	\$ -	\$ -	\$ -	\$ -
State funds	33,945	38,852	38,852	-	-	-	-	-
Local drainage districts	7,200	6,600	6,600	-	-	-	-	-
RCPP	-	-	-	-	9,600	-	-	-
Bayou Mallet-319	-	-	-	-	10,535	16,550	16,002	(548)
Other revenue:								
UL land judging	2,500	2,135	2,035	(100)	-	-	-	-
Interest	285	466	466	-	-	-	-	-
No till drill	4,704	2,430	2,429	(1)	-	-	-	-
Total revenues	<u>68,788</u>	<u>75,983</u>	<u>75,881</u>	<u>(102)</u>	<u>20,135</u>	<u>16,550</u>	<u>16,002</u>	<u>(548)</u>
EXPENDITURES								
Operating:								
Operating services	1,223	1,385	1,337	48	-	-	-	-
Personal services	48,921	57,000	55,577	1,423	5,089	15,531	15,531	-
Supplies	550	420	399	21	-	1,516	1,516	-
Equipment drill repair	-	1,202	1,193	9	-	-	-	-
UL land judging	-	1,030	1,028	2	-	-	-	-
Travel	690	625	596	29	-	-	-	-
Total expenditures	<u>51,384</u>	<u>61,662</u>	<u>60,130</u>	<u>1,532</u>	<u>5,089</u>	<u>17,047</u>	<u>17,047</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	17,404	14,321	15,751	1,430	15,046	(497)	(1,045)	(548)
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	-	-	-	-	1,500	1,500	-
Operating transfers out	-	(1,500)	(1,500)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Excess (Deficiency) of revenues over expenditures	17,404	12,821	14,251	1,430	15,046	1,003	455	(14,591)
Fund balance-beginning	<u>154,442</u>	<u>154,442</u>	<u>154,442</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance-ending	<u>\$ 171,846</u>	<u>\$ 167,263</u>	<u>\$ 168,693</u>	<u>\$ 1,430</u>	<u>\$ 15,046</u>	<u>\$ 1,003</u>	<u>\$ 455</u>	<u>\$ (548)</u>

See Accountant's Report.

SUPPLEMENTARY INFORMATION

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2019**

Richard M. Hollier, Jr.	\$	420
Lee Hampton		420
Ike Boudreaux		420
Keith Latiolais		-
Fred Lavergne		385
		<hr/>
	\$	1,645
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See Accountant's Report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2019**

Richard M. Hollier, Jr.
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	\$ 420

See Accountant's Report.