

13

**LASALLE SOIL & WATER  
CONSERVATION DISTRICT  
Jena, Louisiana  
Financial Statements  
June 30, 2019**

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

September 16, 2019

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, 2019. 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, 2019**

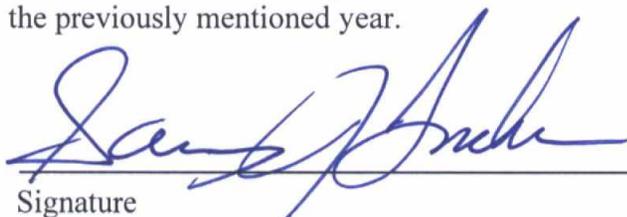
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

---

**AFFIDAVIT**

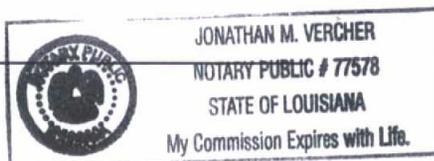
Personally came and appeared before the undersigned authority, Sammy Franklin, Chairman, LaSalle Soil & Water Conservation District, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the LaSalle Soil & Water Conservation District as of June 30, 2019, 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, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

  
Signature

Sworn to and subscribed before me, this 27<sup>th</sup> day of Sept., 2019.

  
NOTARY PUBLIC



---

**Sammy Franklin  
PO Box 1638  
Jena, LA 71342  
(318) 992-2235**

John R. Vercher C.P.A.  
*jrva.centurytel.net*

Jonathan M. Vercher M.S., C.P.A.  
*jonathanvercher.a.centurytel.net*

David R. Vercher M.B.A., C.P.A., C.F.E.  
*davidvercher.a.centurytel.net*

## **THE VERCHER GROUP**

*A Professional Corporation of  
Certified Public Accountants*

**P.O. Box 1608  
1737 N 2<sup>nd</sup> St. – Suite A  
Jena, Louisiana 71342  
Tel: (318) 992-6348  
Fax: (318) 992-4374**

### 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, 2019, 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  
September 16, 2019

## **Basic Financial Statements**

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2019**

		<u>GENERAL FUND</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash & Cash Equivalents	\$	48,497
Accounts Receivable		-0-
<b>TOTAL CURRENT ASSETS</b>		<u>48,497</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets, Net of Accumulated Depreciation		<u>16,100</u>
<b>TOTAL NON-CURRENT ASSETS</b>		<u>16,100</u>
<b>TOTAL ASSETS</b>		<u>64,597</u>
<b>LIABILITIES</b>		
Accounts Payable		1,509
Accumulated Leave		<u>3,300</u>
<b>TOTAL LIABILITIES</b>		<u>4,809</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets		16,100
Unrestricted		<u>43,688</u>
<b>TOTAL NET POSITION</b>	\$	<u>59,788</u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2019**

<b>GOVERNMENTAL ACTIVITIES</b>	<u>Expenses</u>	<b>PROGRAM REVENUES</b>			<u>Net (Expenses)/ Revenue</u>	<b>NET (EXPENSES) REVENUES &amp; CHANGE IN NET POSITION</b> <u>Governmental Activities</u>
	<u>Charges for Services</u>	<u>Operating Grants &amp; Contributions</u>	<u>Capital Grants &amp; Contributions</u>		<u>Governmental Activities</u>	
General	\$ (21,244)	\$ -0-	\$ -0-	\$ -0-	\$ (21,244)	\$ (21,244)
<b>GENERAL REVENUES</b>						
					30,827	
					575	
					-0-	
					<b>TOTAL GENERAL REVENUES</b> 31,402	
					<b>CHANGE IN NET POSITION</b> 10,158	
					<b>NET POSITION-BEGINNING</b> 49,630	
					<b>NET POSITION-ENDING</b> \$ <u>59,788</u>	

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Balance Sheet, Governmental Funds**  
**June 30, 2019**

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 48,497
Accounts Receivable	-0-
<b>TOTAL ASSETS</b>	<u>48,497</u>
 <b>LIABILITIES</b>	
Accounts Payable	1,509
Accumulated Leave	3,300
<b>TOTAL LIABILITIES</b>	<u>4,809</u>
 <b>FUND BALANCES</b>	
Unassigned	43,688
<b>TOTAL FUND BALANCES</b>	<u>43,688</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	 \$ <u>48,497</u>

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, 2019**

	<u>GENERAL FUND</u>
<b>REVENUES</b>	
Intergovernmental Revenue:	
State	\$ 29,467
Farm Bill	1,360
Spreader Rent	575
Other Revenue	-0-
<b>TOTAL REVENUES</b>	<u>31,402</u>
<b>EXPENDITURES</b>	
Personnel Services	14,965
Travel	468
Operating Services	1,954
Supplies	351
Repairs & Maintenance	1,566
Miscellaneous	100
Capital Outlay	-0-
<b>TOTAL EXPENDITURES</b>	<u>19,404</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	11,998
<b>FUND BALANCE-BEGINNING</b>	<u>31,690</u>
<b>FUND BALANCE-ENDING</b>	<u>\$ 43,688</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, 2019**

Net Change in Fund Balance – Total Governmental Funds	\$	11,998
---	----	--------

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	-0-	
Depreciation	(1,840)	
		(1,840)
Change in Net Position of Governmental Activities	\$	10,158

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, 2019**

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	36
Reimbursements	-0-
Travel	19
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.