

**NATCHITOCHEs SOIL AND WATER
CONSERVATION DISTRICT**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2017**

Natchitoches Soil and Water
Conservation District

Annual Financial Report
June 30, 2017

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ACCOUNTANT'S COMPILATION REPORT

Natchitoches Soil and Water Conservation District
6949 Highway 1 Bypass
Natchitoches, LA 71457

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of the Natchitoches Soil and Water Conservation District, a component unit of the State of Louisiana, as of and for the year ended June 30, 2017, which collectively comprise the Natchitoches Soil and Water Conservation District's basic financial statements as listed in the table of contents, 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, 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 Natchitoches Soil and Water Conservation District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

As provided for under the requirements of Louisiana Revised Statute 24:513, the Natchitoches Soil and Water Conservation District has not adopted the provisions of Governmental Accounting Standards Board Statements No. 34 for the year ended June 30, 2017. 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.

We are not independent with respect to the Natchitoches Soil and Water Conservation District.

Johnson, Thomas + Cunningham, CPA's
Johnson, Thomas & Cunningham, CPA's

December 21, 2017
Natchitoches, LA 71457

BASIC FINANCIAL STATEMENTS

Natchitoches Soil and Water Conservation District
Balance Sheet
June 30, 2017

	<u>General Fund</u>
ASSETS:	
Cash	\$ 46,007
Cash - Savings	36,820
Certificate of Deposit	<u>147,428</u>
Total Assets	<u>\$230,255</u>
LIABILITIES:	
Accounts Payable	\$ 547
FUND BALANCE:	
Unassigned	<u>229,708</u>
Total Liabilities & Fund Balance	<u>\$230,255</u>

See accountant's compilation report.

Natchitoches Soil and Water Conservation District
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2017

	<u>General Fund</u>
REVENUES:	
Intergovernmental-	
Farm Bill	\$ 9,775
State Funds	29,736
Other Revenue-	
Tree Sales	23,298
Hog Project Income	31,111
Miscellaneous	<u>66,582</u>
Total Revenues	<u>\$160,502</u>
EXPENDITURES:	
Operating-	
Salaries & Related Expenses	\$ 98,384
Insurance	5,301
Project Expenses	16,172
Tree Sale Expenses	10,328
Field & Office Supplies	4,294
Board Meetings Per Diem & Travel	4,053
Professional Services	1,650
Other Miscellaneous Costs	<u>4,857</u>
Total Expenditures	<u>\$145,039</u>
Change in Fund Balance	\$ 15,463
Fund Balance-Beginning of Year	<u>214,245</u>
Fund Balance -End of Year	<u>\$229,708</u>

See accountant's compilation report.

SUPPLEMENTARY INFORMATION

Natchitoches Soil and Water Conservation District
Schedule of Compensation Paid to Board Members
For the Year Ended June 30, 2017

Sidney Evans, III	\$0
Patrick Churchman	0
Ed Giering	0
Lewis Messenger	0
James Wagley	<u>0</u>
Total	<u>\$0</u>

See accountant's compilation report.

Natchitoches Soil and Water Conservation District
 Schedule of Compensation, Benefits and Other Payments to Agency Head
 For the Year Ended June 30, 2017

Agency Head Name: Sidney Evans, III, Chairman

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 0
Benefits-Insurance	0
Benefits-Retirement	0
Deferred Compensation	0
Benefits-Other	0
Car allowance	0
Vehicle provided by government	0
Cell phone	0
Dues	0
Vehicle rental	0
Per Diem	0
Reimbursements	0
Travel	360
Registration fees	0
Conference travel	0
Housing	0
Unvouchered expenses	0
Special meals	0
Other	<u>0</u>
Total	<u>\$360</u>

See accountant's compilation report.