

**EVANGELINE SOIL AND WATER  
CONSERVATION DISTRICT  
Ville Platte, Louisiana**

**Annual Financial Statements  
June 30, 2020**

**EVANGELINE SOIL AND WATER  
CONSERVATION DISTRICT  
VILLE PLATTE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2020**

**TABLE OF CONTENTS**

	<u>Page</u>
Independent Accountant's Compilation Report	1-2
Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, And Changes in Fund Balances-Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes In Fund Balances-Budget (GAAP Basis) and Actual-Governmental Fund Types	6
Supplementary Information:	
Schedule of Compensation Paid to Board Members	8
Schedule of Compensation, Benefits and Other Payments to Chairman	9



# J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

*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**

Evangeline Soil and Water Conservation District  
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of Evangeline Soil and Water Conservation District, as of and for the year ended June 30, 2020, 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.

Evangeline 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, 2020. Additionally, the fixed assets included in the general fixed assets account group is carried at cost net of accumulated depreciation. 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 and results of operations. 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.

Handwritten signature in blue ink: J. Aaron Cozart, CPA, LLC

Jennings, Louisiana  
September 29, 2020

## FINANCIAL STATEMENTS

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, LOUISIANA**

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

**June 30, 2020**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS (MEMORANDUM ONLY)</b>
<b><u>ASSETS</u></b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	
Cash and cash equivalents	\$ 103,993	\$ 74,207	\$ 178,200
Accounts receivable	2,782	-	2,782
Prepaid assets	1,275	-	1,275
Certificates of deposit	130,000	-	130,000
<b>TOTAL ASSETS</b>	<b>\$ 238,050</b>	<b>\$ 74,207</b>	<b>\$ 312,257</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 7,962	\$ 3,575	\$ 11,537
Accrued compensated absences	10,987	-	10,987
Total liabilities	18,949	3,575	22,524
<b><u>Fund equity</u></b>			
Reserved	-	70,632	70,632
Unreserved	219,101	-	219,101
Total fund equity	219,101	70,632	289,733
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 238,050</b>	<b>\$ 74,207</b>	<b>\$ 312,257</b>

See Independent Accountant's Report

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
CHANGES IN FUND BALANCE-  
GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2020**

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Intergovernmental Revenue:			
Water quality	\$ -	\$ 15,779	\$ 15,779
Farm Bill	32,027	-	32,027
Local-Evangeline Parish Police Jury	6,500	-	6,500
State funds	42,432	-	42,432
Other revenue:			
Interest income	726	-	726
Local-donations	250	-	250
<b>Total revenues</b>	<b>81,935</b>	<b>15,779</b>	<b>97,714</b>
 <u>EXPENDITURES</u>			
Operating:			
Operating services	3,533	-	3,533
Personnel services	75,206	15,803	91,009
Supplies	963	311	1,274
Maintenance and repairs	1,857	-	1,857
Travel	2,742	-	2,742
<b>Total expenditures</b>	<b>84,301</b>	<b>16,114</b>	<b>100,415</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>(2,366)</b>	<b>(335)</b>	<b>(2,701)</b>
 Excess (Deficiency) of revenues over expenditures	(2,366)	(335)	(2,701)
 Fund balances-beginning	221,467	70,967	292,434
 Fund balances-ending	<b>\$ 219,101</b>	<b>\$ 70,632</b>	<b>\$ 289,733</b>

See Independent Accountant's Report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL-GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental revenue:								
Water quality	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ 16,000	\$ 15,779	\$ (221)
Farm Bill	35,750	32,027	32,027	-	-	-	-	-
Local-Evangeline Parish Police Jury	6,000	6,500	6,500	-	-	-	-	-
State funds	40,740	42,374	42,432	58	-	-	-	-
Other revenue:								
Interest	1,250	725	726	1	-	-	-	-
Local-donations	1,460	250	250	-	-	-	-	-
Rentals	700	-	-	-	-	-	-	-
Total revenues	<u>85,900</u>	<u>81,876</u>	<u>81,935</u>	<u>59</u>	<u>37,000</u>	<u>16,000</u>	<u>15,779</u>	<u>(221)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	7,450	3,550	3,533	17	-	-	-	-
Personnel services	67,500	75,550	75,206	344	13,850	15,850	15,803	47
Supplies	425	975	963	12	1,700	311	311	-
Maintenance and repairs	875	1,875	1,857	18	-	-	-	-
Travel	3,250	2,850	2,742	108	-	-	-	-
Total expenditures	<u>79,500</u>	<u>84,800</u>	<u>84,301</u>	<u>499</u>	<u>15,550</u>	<u>16,161</u>	<u>16,114</u>	<u>47</u>
Excess (Deficiency) of revenues over expenditures	<u>6,400</u>	<u>(2,924)</u>	<u>(2,366)</u>	<u>558</u>	<u>21,450</u>	<u>(161)</u>	<u>(335)</u>	<u>(21,785)</u>
Excess (Deficiency) of revenues over expenditures	6,400	(2,924)	(2,366)	558	21,450	(161)	(335)	(174)
Fund balance-beginning	<u>221,467</u>	<u>221,467</u>	<u>221,467</u>	<u>-</u>	<u>70,967</u>	<u>70,967</u>	<u>70,967</u>	<u>-</u>
Fund balance-ending	<u>\$ 227,867</u>	<u>\$ 218,543</u>	<u>\$ 219,101</u>	<u>\$ 558</u>	<u>\$ 92,417</u>	<u>\$ 70,806</u>	<u>\$ 70,632</u>	<u>\$ (174)</u>

See Independent Accountant's Report.



**SUPPLEMENTARY INFORMATION**

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2020**

Larry Fontenot	\$	175
Richard B. Fontenot		210
Ike Morein		245
Anthony Rozas		280
Walter Tortorich		315
		<hr/>
	\$	1,225
		<hr/> <hr/>

**See Independent Accountant's Report.**

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT  
VILLE PLATTE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN  
For the Year Ended June 30, 2020**

Walter Tortorich, Jr.  
Chairman

Purpose	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	315
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<hr/>
	<u>\$ 315</u>

See Independent Accountant's Report.