

**LASALLE SOIL & WATER
CONSERVATION DISTRICT
Jena, Louisiana
Financial Statements
June 30, 2020**

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

August 21, 2020

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, 2020. 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**

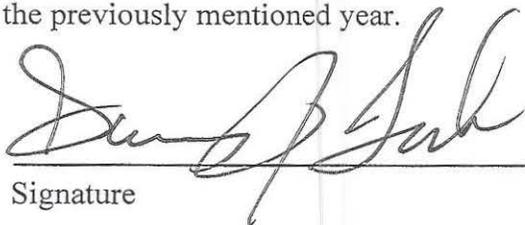
As Of And For The Year Ended June 30, 2020

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, 2020, 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, 2020, and accordingly, is not required to have an audit for the previously mentioned year.

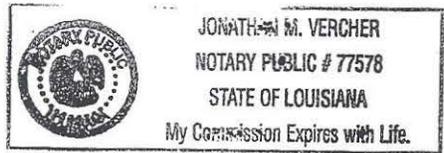


Signature

Sworn to and subscribed before me, this ^{3rd} day of Sept., 2020.



NOTARY PUBLIC



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

John R. Vercher C.P.A.
jrv@centurytel.net

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

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

THE VERCHER GROUP

*A Professional Corporation of
Certified Public Accountants*

**P.O. Box 1608
1737 N 2nd 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, 2020, 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 21, 2020

Basic Financial Statements

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Net Position
June 30, 2020

		<u>GENERAL FUND</u>
ASSETS		
CURRENT ASSETS		
Cash & Cash Equivalents	\$	44,247
Accounts Receivable		-0-
TOTAL CURRENT ASSETS		<u>44,247</u>
NON-CURRENT ASSETS		
Capital Assets, Net of Accumulated Depreciation		<u>14,260</u>
TOTAL NON-CURRENT ASSETS		<u>14,260</u>
TOTAL ASSETS		<u><u>58,507</u></u>
LIABILITIES		
Accounts Payable		2,906
Accumulated Leave		-0-
TOTAL LIABILITIES		<u>2,906</u>
NET POSITION		
Net Investment in Capital Assets		14,260
Unrestricted		<u>41,341</u>
TOTAL NET POSITION	\$	<u><u>55,601</u></u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2020**

GOVERNMENTAL ACTIVITIES	PROGRAM REVENUES				Net (Expenses)/ Revenue	NET (EXPENSES) REVENUES & CHANGE IN NET POSITION
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions		Governmental Activities
General	\$ <u>(33,217)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>(33,217)</u>	\$ <u>(33,217)</u>

GENERAL REVENUES	
Intergovernmental	27,240
Spreader Rent	1,790
Other Revenue	-0-
TOTAL GENERAL REVENUES	<u>29,030</u>
 CHANGE IN NET POSITION	 (4,187)
 NET POSITION-BEGINNING	 <u>59,788</u>
NET POSITION-ENDING	\$ <u>55,601</u>

See independent accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Balance Sheet, Governmental Funds
June 30, 2020

	<u>GENERAL FUND</u>
ASSETS	
Cash & Cash Equivalents	\$ 44,247
Accounts Receivable	-0-
TOTAL ASSETS	<u>44,247</u>
LIABILITIES	
Accounts Payable	2,906
Accumulated Leave	-0-
TOTAL LIABILITIES	<u>2,906</u>
FUND BALANCES	
Unassigned	41,341
TOTAL FUND BALANCES	<u>41,341</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 44,247</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, 2020

Total Fund Balance – Governmental Funds	\$	41,341
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds		14,260
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	\$	55,601

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, 2020

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental Revenue:	
State	\$ 26,140
Farm Bill	1,100
Spreader Rent	1,790
Other Revenue	-0-
TOTAL REVENUES	<u>29,030</u>
EXPENDITURES	
Personnel Services	23,142
Travel	2,588
Operating Services	4,421
Supplies	1,145
Repairs & Maintenance	81
Miscellaneous	-0-
Capital Outlay	-0-
TOTAL EXPENDITURES	<u>31,377</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,347)
FUND BALANCE-BEGINNING	<u>43,688</u>
FUND BALANCE-ENDING	<u>\$ 41,341</u>

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, 2020**

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	58
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.