

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

**Annual Financial Statements  
June 30, 2020**

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

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2020**

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# J. Aaron Cooper, CPA, LLC

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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, 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.

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, 2020. 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.

*J. Aaron Coym, CPA, LLC*

Jennings, Louisiana  
September 29, 2020

**FINANCIAL STATEMENTS**

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

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

June 30, 2020

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS (MEMORANDUM ONLY)</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 133,349	\$ 1,620	\$ 134,969
Accounts receivable	2,258	4,839	7,097
Certificates of deposit	61,732	-	61,732
<b>TOTAL ASSETS</b>	<b>\$ 197,339</b>	<b>\$ 6,459</b>	<b>\$ 203,798</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 6,411	\$ 6,362	\$ 12,773
Accrued compensated absences	7,595	-	7,595
Total liabilities	14,006	6,362	20,368
<b><u>Fund Equity</u></b>			
Fund balance:			
Restricted	-	97	97
Unassigned	183,333	-	183,333
Total fund equity	183,333	97	183,430
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 197,339</b>	<b>\$ 6,459</b>	<b>\$ 203,798</b>

See Accountant's Report.

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

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

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS (MEMORANDUM ONLY)</b>
<b>REVENUES</b>			
Intergovernmental revenue:			
Farm Bill	\$ 23,456	\$ -	\$ 23,456
State funds	39,240	-	39,240
Local drainage districts	7,200	-	7,200
NRCS-PSS	-	40,175	40,175
Bayou Mallet-319	-	12,458	12,458
Other revenue:			
UL land judges	2,160	-	2,160
Interest	497	-	497
No till drill	4,491	-	4,491
Total revenues	77,044	52,633	129,677
<b>EXPENDITURES</b>			
Operating:			
Operating services	1,195	-	1,195
Personnel services	56,118	51,128	107,246
Supplies	1,049	1,863	2,912
Equipment-drill repair	1,905	-	1,905
UL land judging	1,027	-	1,027
Travel	1,111	-	1,111
Total expenditures	62,405	52,991	115,396
<b>Excess (Deficiency) of revenues over expenditures</b>	14,639	(358)	14,281
Excess (Deficiency) of revenues over expenditures	14,639	(358)	14,281
Fund balances - beginning	168,694	455	169,149
Fund balances - ending	\$ 183,333	\$ 97	\$ 183,430

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, 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:								
Farm Bill	\$ 25,500	\$ 23,468	\$ 23,456	\$ (12)	\$ -	\$ -	\$ -	\$ -
State funds	38,852	39,240	39,240	-	-	-	-	-
Local drainage districts	6,600	7,200	7,200	-	-	-	-	-
NRCS-PPS	-	-	-	-	-	40,176	40,175	(1)
Bayou Mallet-319	-	-	-	-	16,550	12,459	12,458	(1)
Other revenue:								
UL land judging	2,135	2,160	2,160	-	-	-	-	-
Interest	466	497	497	-	-	-	-	-
No till drill	2,430	4,500	4,491	(9)	-	-	-	-
Total revenues	<u>75,983</u>	<u>77,065</u>	<u>77,044</u>	<u>(21)</u>	<u>16,550</u>	<u>52,635</u>	<u>52,633</u>	<u>(2)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	1,385	1,250	1,195	55	-	-	-	-
Personnel services	57,000	56,400	56,118	282	14,600	51,128	51,128	-
Supplies	420	1,100	1,049	51	1,950	1,864	1,863	1
Equipment drill repair	1,202	2,000	1,905	95	-	-	-	-
UL land judging	1,030	1,034	1,027	7	-	-	-	-
Travel	625	1,150	1,111	39	-	-	-	-
Total expenditures	<u>61,662</u>	<u>62,934</u>	<u>62,405</u>	<u>529</u>	<u>16,550</u>	<u>52,992</u>	<u>52,991</u>	<u>1</u>
Excess (Deficiency) of revenues over expenditures	14,321	14,131	14,639	508	-	(357)	(358)	(1)
Excess (Deficiency) of revenues over expenditures	14,321	14,131	14,639	508	-	(357)	(358)	(358)
Fund balance-beginning	<u>168,694</u>	<u>168,694</u>	<u>168,694</u>	<u>-</u>	<u>455</u>	<u>455</u>	<u>455</u>	<u>-</u>
Fund balance-ending	<u>\$ 183,015</u>	<u>\$ 182,825</u>	<u>\$ 183,333</u>	<u>\$ 508</u>	<u>\$ 455</u>	<u>\$ 98</u>	<u>\$ 97</u>	<u>\$ (1)</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, 2020**

Richard M. Hollier, Jr.	\$	315
Lee Hampton		385
Ike Boudreaux		350
Keith Latiolais		-
Fred Lavergne		<u>385</u>
	\$	<u><u>1,435</u></u>

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, 2020**

Richard M. Hollier, 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>