

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

**Annual Financial Statements
June 30, 2018**

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

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2018**

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Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants

Independent Accountant's Compilation Report

Evangeline Soil and Water Conservation District
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of each major fund and the aggregate remaining fund information of Evangeline Soil and Water Conservation District, as of and for the year ended June 30, 2018, 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, we 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, 2018. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer 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 part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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.

A handwritten signature in blue ink that reads "J. Aaron Cozart, CPA, LLC". The signature is written in a cursive style.

Jennings, Louisiana
October 31, 2018

FINANCIAL STATEMENTS

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

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

June 30, 2018

	GOVERNMENTAL FUND TYPE		TOTALS (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE	
<u>ASSETS</u>			
Cash and cash equivalents	\$ 5,159	\$ 52,495	\$ 57,654
Accounts receivable	5,575	-	5,575
Prepaid assets	1,275	-	1,275
Certificates of deposit	130,000	-	130,000
Savings	84,043	-	84,043
TOTAL ASSETS	\$ 226,052	\$ 52,495	\$ 278,547
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts payable	\$ 8,263	\$ 1,785	\$ 10,048
Accrued compensated absences	2,296	-	2,296
Total liabilities	10,559	1,785	12,344
<u>Fund equity</u>			
Restricted fund balances	-	50,710	50,710
Unassigned fund balances	215,493	-	215,493
Total fund equity	215,493	50,710	266,203
TOTAL LIABILITIES AND FUND EQUITY	\$ 226,052	\$ 52,495	\$ 278,547

See Accountant's Report

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Intergovernmental Revenue:			
Water quality	\$ -	\$ 43,395	\$ 43,395
Farm Bill	13,623	-	13,623
Local-Evangeline Parish Police Jury	6,000	-	6,000
State funds	37,116	-	37,116
Other revenue:			
Interest income	1,370	-	1,370
Local-donations	550	-	550
Total revenues	58,659	43,395	102,054
 <u>EXPENDITURES</u>			
Operating:			
Operating services	4,354	-	4,354
Personal services	64,366	14,546	78,912
Supplies	236	-	236
Travel	2,953	-	2,953
Total expenditures	71,909	14,546	86,455
 Excess (Deficiency) of revenues over expenditures	(13,250)	28,849	15,599
 <u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	20,000	-	20,000
Transfers out	-	(20,000)	(20,000)
Total other financing sources (uses)	20,000	(20,000)	-
 Excess (Deficiency) of revenues over expenditures	6,750	8,849	15,599
 Fund balances-beginning	208,743	41,861	250,604
 Fund balances-ending	\$ 215,493	\$ 50,710	\$ 266,203

See Accountant's Report.

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

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2018**

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental revenue:								
Water quality	\$ -	\$ -	\$ -	\$ -	\$ 39,500	\$ 43,395	\$ 43,395	\$ -
Farm Bill	19,800	13,623	13,623	-	-	-	-	-
Local-Evangeline Parish Police Jury	6,000	6,000	6,000	-	-	-	-	-
State funds	39,067	37,116	37,116	-	-	-	-	-
Other revenue:								
Interest	750	1,375	1,370	(5)	-	-	-	-
Local-donations	425	550	550	-	-	-	-	-
Miscellaneous	200	-	-	-	-	-	-	-
Total revenues	<u>66,242</u>	<u>58,664</u>	<u>58,659</u>	<u>(5)</u>	<u>39,500</u>	<u>43,395</u>	<u>43,395</u>	<u>-</u>
EXPENDITURES								
Operating:								
Equipment	2,187	-	-	-	-	-	-	-
Operating services	4,700	4,500	4,354	146	-	-	-	-
Personal services	66,500	64,500	64,366	134	16,000	14,575	14,546	29
Supplies	810	240	236	4	154	-	-	-
Travel	1,125	2,955	2,953	2	-	-	-	-
Total expenditures	<u>75,322</u>	<u>72,195</u>	<u>71,909</u>	<u>286</u>	<u>16,154</u>	<u>14,575</u>	<u>14,546</u>	<u>29</u>
Excess (Deficiency) of revenues over expenditures	<u>(9,080)</u>	<u>(13,531)</u>	<u>(13,250)</u>	<u>(4,170)</u>	<u>23,346</u>	<u>28,820</u>	<u>28,849</u>	<u>5,503</u>
OTHER FINANCING SOURCES (USES)								
Operating transfers in	-	20,000	20,000	20,000	-	-	-	-
Operating transfers out	-	-	-	-	-	(20,000)	(20,000)	(20,000)
Total other financing sources (uses)	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Excess (Deficiency) of revenues over expenditures	<u>(9,080)</u>	<u>6,469</u>	<u>6,750</u>	<u>281</u>	<u>23,346</u>	<u>8,820</u>	<u>8,849</u>	<u>29</u>
Fund balance-beginning	<u>208,743</u>	<u>208,743</u>	<u>208,743</u>	<u>-</u>	<u>41,861</u>	<u>41,861</u>	<u>41,861</u>	<u>-</u>
Fund balance-ending	<u>\$ 199,663</u>	<u>\$ 215,212</u>	<u>\$ 215,493</u>	<u>\$ 281</u>	<u>\$ 65,207</u>	<u>\$ 50,681</u>	<u>\$ 50,710</u>	<u>\$ 29</u>

See Accountant's Repot.

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2018**

Larry Fontenot	\$ 175
Richard B. Fontenot	245
Ike Morein	280
Anthony Rozas	280
Walter Tortorich	<u>315</u>
	<u>\$ 1,295</u>

See 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, 2018**

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	34
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	<u>\$ 349</u>

See Accountant's Report.