

**AVOYELLES SOIL AND WATER  
CONSERVATION DISTRICT  
Marksville, Louisiana**

**Annual Financial Statements  
June 30, 2020**

**AVOYELLES SOIL AND WATER  
CONSERVATION DISTRICT  
MARKSVILLE, 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**

Avoyelles Soil and Water  
Conservation District  
Marksville, Louisiana

Management is responsible for the accompanying financial statements of Avoyelles 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.

Avoyelles Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34 and subsequent 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 is 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 28, 2020

**FINANCIAL STATEMENTS**

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, 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 FUND</b>	
Cash and cash equivalents	\$ 61,442	\$ 23,526	\$ 84,968
Accounts receivable (net of allowance for uncollectable accounts)	792	-	792
Certificates of deposit	113,466	21,059	134,525
Money market	19,314	7,231	26,545
<b>TOTAL ASSETS</b>	<b>\$ 195,014</b>	<b>\$ 51,816</b>	<b>\$ 246,830</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 12,345	\$ 5,399	\$ 17,744
Accrued compensated absences	10,897	-	10,897
Total liabilities	23,242	5,399	28,641
<b><u>Fund Equity</u></b>			
Reserved	-	46,417	46,417
Unreserved	171,772	-	171,772
Total fund equity	171,772	46,417	218,189
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 195,014</b>	<b>\$ 51,816</b>	<b>\$ 246,830</b>

See Independent Accountant's Report.

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, LOUISIANA**

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

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTALS (MEMORANDUM ONLY)</b>
<b><u>REVENUES</u></b>			
Intergovernmental revenue:			
Farm Bill	\$ 36,267	\$ -	\$ 36,267
NRCS	-	45,542	45,542
State funds	50,022	-	50,022
Other revenue:			
Interest	2,397	252	2,649
Miscellaneous	1,912	-	1,912
Total revenues	90,598	45,794	136,392
<b><u>EXPENDITURES</u></b>			
Operating:			
Operating services	2,725	-	2,725
Personnel services	94,971	45,988	140,959
Supplies	178	-	178
Travel	8,264	-	8,264
Total expenditures	106,138	45,988	152,126
<b>Excess (Deficiency) of revenues over expenditures</b>	(15,540)	(194)	(15,734)
Fund balances-beginning	187,312	46,611	233,923
Fund balances-ending	\$ 171,772	\$ 46,417	\$ 218,189

See Independent Accountant's Report.

AVOUELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, 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 FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental revenue:								
Farm Bill	\$ 20,000	\$ 36,500	\$ 36,267	\$ (233)	\$ -	\$ -	\$ -	\$ -
NRCS	-	-	-	-	48,500	45,542	45,542	-
State funds	46,350	49,500	50,022	522	-	-	-	-
Other revenue:								
Interest	350	2,397	2,397	-	180	255	252	(3)
Miscellaneous	30,000	1,912	1,912	-	-	-	-	-
Rentals-building	1,600	-	-	-	-	-	-	-
Total revenues	<u>98,300</u>	<u>90,309</u>	<u>90,598</u>	<u>289</u>	<u>48,680</u>	<u>45,797</u>	<u>45,794</u>	<u>(3)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	7,000	2,800	2,725	75	-	-	-	-
Personnel services	55,600	95,000	94,971	29	43,500	47,000	45,988	1,012
Supplies	141	178	178	-	-	-	-	-
Travel	2,550	8,260	8,264	(4)	-	-	-	-
Total expenditures	<u>65,291</u>	<u>106,238</u>	<u>106,138</u>	<u>100</u>	<u>43,500</u>	<u>47,000</u>	<u>45,988</u>	<u>1,012</u>
Excess (Deficiency) of revenues over expenditures	33,009	(15,929)	(15,540)	389	5,180	(1,203)	(194)	1,009
Fund balance-beginning	<u>187,312</u>	<u>187,312</u>	<u>187,312</u>	-	<u>46,611</u>	<u>46,611</u>	<u>46,611</u>	-
Fund balance-ending	<u>\$ 220,321</u>	<u>\$ 171,383</u>	<u>\$ 171,772</u>	<u>\$ 389</u>	<u>\$ 51,791</u>	<u>\$ 45,408</u>	<u>\$ 46,417</u>	<u>\$ 1,009</u>

See Independent Accountant's Report.



**SUPPLEMENTARY INFORMATION**

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, LOUISIANA**

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

Dirk Dupuy  
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	1,457
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	<u>\$ 1,457</u>

See Independent Accountant's Report.