

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

**Annual Financial Statements  
June 30, 2017**

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

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2017**

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# J. Aaron Cooper , CPA, LLC

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## **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

St. Landry Soil and Water  
Conservation District  
Opelousas, Louisiana

Management is responsible for the accompanying financial statements of each major fund and the aggregate remaining fund information of St. Landry Soil and Water Conservation District, as of and for the year ended June 30, 2017, 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.

St. Landry Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34, 54, and 63 for the year ended June 30, 2017. 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.

*J. Aaron Cozart, CPA, LLC*

Jennings, Louisiana

August 22, 2017

**FINANCIAL STATEMENTS**

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

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2017**

	<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	\$ 13,500	\$ 96	\$ 13,596
Accounts receivable	6,962	2,111	9,073
Savings	60,620	-	60,620
Certificates of deposit	66,689	-	66,689
<b>TOTAL ASSETS</b>	<b>\$ 147,771</b>	<b>\$ 2,207</b>	<b>\$ 149,978</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 4,936	\$ 2,207	\$ 7,143
Accrued compensated absences	4,695	-	4,695
Total liabilities	9,631	2,207	11,838
<b><u>Fund Equity</u></b>			
Fund balance:			
Restricted	-	-	-
Unassigned	138,140	-	138,140
Total fund equity	138,140	-	138,140
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 147,771</b>	<b>\$ 2,207</b>	<b>\$ 149,978</b>

See Accountant's Report.

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
-GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>REVENUES</b>			
Intergovernmental revenue:			
Farm Bill	\$ 18,460	\$ -	\$ 18,460
State funds	35,553	-	35,553
Local drainage districts	8,100	-	8,100
RCPP	-	4,860	4,860
Bayou Mallet-319	-	16,798	16,798
Other revenue:			
Interest	392	-	392
Rentals	1,160	-	1,160
Total revenues	<u>63,665</u>	<u>21,658</u>	<u>85,323</u>
<b>EXPENDITURES</b>			
Operating:			
Operating services	1,222	-	1,222
Personal services	48,927	19,049	67,976
Supplies	545	2,609	3,154
Travel	746	-	746
Total expenditures	<u>51,440</u>	<u>21,658</u>	<u>73,098</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	12,225	-	12,225
Fund balances - beginning	<u>125,915</u>	<u>-</u>	<u>125,915</u>
Fund balances - ending	<u>\$ 138,140</u>	<u>\$ -</u>	<u>\$ 138,140</u>

See Accountant's Report.

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

**STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL-GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2017**

	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	\$ 23,132	\$ 18,533	\$ 18,460	\$ (73)	\$ -	\$ -	\$ -	\$ -
State funds	35,566	35,566	35,553	(13)	-	-	-	-
Local drainage districts	7,400	8,100	8,100	-	-	-	-	-
RCPP	-	-	-	-	-	5,100	4,860	(240)
Bayou Mallet-319	-	-	-	-	5,050	17,100	16,798	(302)
Other revenue:								
Interest	275	393	392	(1)	-	-	-	-
Rentals	-	1,200	1,160	(40)	-	-	-	-
Total revenues	<u>66,373</u>	<u>63,792</u>	<u>63,665</u>	<u>(54)</u>	<u>5,050</u>	<u>22,200</u>	<u>21,658</u>	<u>(542)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	1,600	1,223	1,222	1	-	-	-	-
Personal services	58,000	48,927	48,927	-	5,050	19,590	19,049	541
Supplies	681	545	545	-	-	2,610	2,609	1
Travel	605	746	746	-	-	-	-	-
Total expenditures	<u>60,886</u>	<u>51,441</u>	<u>51,440</u>	<u>1</u>	<u>5,050</u>	<u>22,200</u>	<u>21,658</u>	<u>542</u>
Excess (Deficiency) of revenues over expenditures	5,487	12,351	12,225	(126)	-	-	-	-
Fund balance-beginning	<u>125,915</u>	<u>125,915</u>	<u>125,915</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance-ending	<u>\$ 131,402</u>	<u>\$ 138,266</u>	<u>\$ 138,140</u>	<u>\$ (126)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2017**

Richard M. Hollier, Jr.	\$	385
Lee Hampton		385
Ike Boudreaux		385
Keith Latiolais		-
Fred Lavergne		315
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	\$	1,470
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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, 2017**

Richard M. Hollier, Jr.  
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	385
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	\$ 385

See Accountant's Report.