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**LASALLE SOIL & WATER  
CONSERVATION DISTRICT  
Jena, Louisiana  
Financial Statements  
June 30, 2018**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 26 2018

**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, 2018**

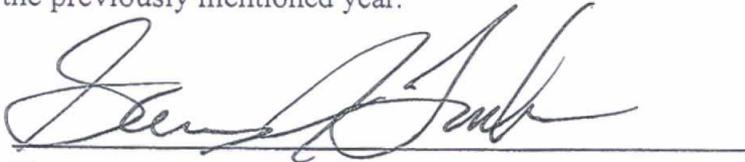
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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**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, 2018, 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, 2018, and accordingly, is not required to have an audit for the previously mentioned year.

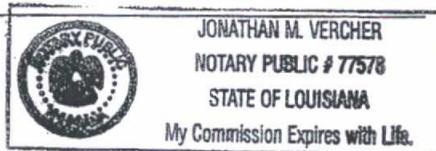


Signature

Sworn to and subscribed before me, this 10<sup>th</sup> day of September, 2018.



NOTARY PUBLIC



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Sammy Franklin  
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## **THE VERCHER GROUP**

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### 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, 2018, 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  
September 10, 2018

## **Basic Financial Statements**

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2018**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
<b>CURRENT ASSETS</b>	
Cash & Cash Equivalents	\$ 35,003
Accounts Receivable	2,424
<b>TOTAL CURRENT ASSETS</b>	<u>37,427</u>
<b>NON-CURRENT ASSETS</b>	
Capital Assets, Net of Accumulated Depreciation	17,940
<b>TOTAL NON-CURRENT ASSETS</b>	<u>17,940</u>
<b>TOTAL ASSETS</b>	<u>55,367</u>
<b>LIABILITIES</b>	
Accounts Payable	2,437
Accumulated Leave	3,300
<b>TOTAL LIABILITIES</b>	<u>5,737</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	17,940
Unrestricted	31,690
<b>TOTAL NET POSITION</b>	<u>\$ 49,630</u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2018**

GOVERNMENTAL ACTIVITIES	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue	NET (EXPENSES) REVENUES & CHANGE IN NET POSITION Governmental Activities
	PROGRAM REVENUES					
General	\$ (21,635)	\$ -0-	\$ -0-	\$ -0-	\$ (21,635)	\$ (21,635)
<b>GENERAL REVENUES</b>						
						26,922
						805
						271
						27,998
<b>CHANGE IN NET POSITION</b>						6,363
<b>NET POSITION-BEGINNING</b>						43,267
<b>NET POSITION-ENDING</b>						\$ 49,630

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Balance Sheet, Governmental Funds**  
**June 30, 2018**

	<u>GENERAL FUND</u>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 35,003
Accounts Receivable	2,424
<b>TOTAL ASSETS</b>	<u>37,427</u>
 <b>LIABILITIES</b>	
Accounts Payable	2,437
Accumulated Leave	3,300
<b>TOTAL LIABILITIES</b>	<u>5,737</u>
 <b>FUND BALANCES</b>	
Unassigned	31,690
<b>TOTAL FUND BALANCES</b>	<u>31,690</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	 \$ <u>37,427</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, 2018**

Total Fund Balance – Governmental Funds	\$ 31,690
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds	17,940
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	\$ <u>49,630</u>

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, 2018**

	<u>GENERAL FUND</u>
<b>REVENUES</b>	
Intergovernmental Revenue:	
State	\$ 25,573
Farm Bill	1,349
Spreader Rent	805
Other Revenue	271
<b>TOTAL REVENUES</b>	<u>27,998</u>
<b>EXPENDITURES</b>	
Personnel Services	14,777
Travel	503
Operating Services	5,061
Supplies	784
Repairs & Maintenance	50
Capital Outlay	18,400
<b>TOTAL EXPENDITURES</b>	<u>39,575</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(11,577)</b>
<b>FUND BALANCE-BEGINNING</b>	<u>43,267</u>
<b>FUND BALANCE-ENDING</b>	<u>\$ 31,690</u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances**  
**to the Statement of Activities**  
**Governmental Funds**  
**For the Year Ended June 30, 2018**

Net Change in Fund Balance – Total Governmental Funds \$ (11,577)

Amounts reported for governmental activities in the Statement of Activities are different because:

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-	
Principal Paid	-0-	
	-0-	-0-

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	18,400	
Depreciation	(460)	
	17,940	
Change in Net Position of Governmental Activities	\$	6,363

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, 2018**

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	38
Reimbursements	-0-
Travel	-0-
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.