

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

**Annual Financial Statements
June 30, 2021**

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

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2021**

TABLE OF CONTENTS

	<u>Page</u>
Independent Accountant's Compilation Report	1-2
Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, And Changes in Fund Balances-Governmental Fund Types	5
Combined Statements of Revenues, Expenditures, and Changes In Fund Balances-Budget (GAAP Basis) and Actual-Governmental Fund Types	6
Supplementary Information:	
Schedule of Compensation, Benefits, and Other Payments to the Chairman	8



J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

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, 2021, 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, 2021. 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.

J. Aaron Cozart, CPA, LLC

Jennings, Louisiana
November 16, 2021

FINANCIAL STATEMENTS

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

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

June 30, 2021

	GOVERNMENTAL FUND TYPE		TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>	GENERAL FUND	SPECIAL REVENUE FUND	
Cash and cash equivalents	\$ 37,110	\$ 23,540	\$ 60,650
Certificates of deposit	113,942	21,088	135,030
Money market	19,334	7,257	26,591
TOTAL ASSETS	\$ 170,386	\$ 51,885	\$ 222,271
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts payable	\$ 7,509	\$ 4,263	\$ 11,772
Accrued compensated absences	10,897	-	10,897
Total liabilities	18,406	4,263	22,669
<u>Fund Equity</u>			
Reserved	-	47,622	47,622
Unreserved	151,980	-	151,980
Total fund equity	151,980	47,622	199,602
TOTAL LIABILITIES AND FUND EQUITY	\$ 170,386	\$ 51,885	\$ 222,271

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, 2021**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Intergovernmental revenue:			
Farm Bill	\$ 25,928	\$ -	\$ 25,928
NRCS	-	46,224	46,224
State funds	46,938	-	46,938
Other revenue:			
Interest	578	45	623
Total revenues	<u>73,444</u>	<u>46,269</u>	<u>119,713</u>
<u>EXPENDITURES</u>			
Operating:			
Operating services	1,861	-	1,861
Personnel services	90,471	45,064	135,535
Travel	904	-	904
Total expenditures	<u>93,236</u>	<u>45,064</u>	<u>138,300</u>
Excess (Deficiency) of revenues over expenditures	(19,792)	1,205	(18,587)
Fund balances-beginning	<u>171,772</u>	<u>46,417</u>	<u>218,189</u>
Fund balances-ending	<u>\$ 151,980</u>	<u>\$ 47,622</u>	<u>\$ 199,602</u>

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, 2021**

	GENERAL FUND				SPECIAL REVENUE FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental revenue:								
Farm Bill	\$ 36,500	\$ 27,000	\$ 25,928	\$ (1,072)	\$ -	\$ -	\$ -	\$ -
NRCS	-	-	-	-	42,000	47,000	46,224	(776)
State funds	45,480	46,938	46,938	-	-	-	-	-
Other revenue:								
Interest	2,150	580	578	(2)	255	45	45	-
Total revenues	<u>84,130</u>	<u>74,518</u>	<u>73,444</u>	<u>(1,074)</u>	<u>42,255</u>	<u>47,045</u>	<u>46,269</u>	<u>(776)</u>
EXPENDITURES								
Operating:								
Operating services	2,800	1,865	1,861	4	-	-	-	-
Personnel services	94,500	93,000	90,471	2,529	47,000	47,000	45,064	1,936
Supplies	135	-	-	-	-	-	-	-
Travel	8,250	925	904	21	-	-	-	-
Total expenditures	<u>105,685</u>	<u>95,790</u>	<u>93,236</u>	<u>2,554</u>	<u>47,000</u>	<u>47,000</u>	<u>45,064</u>	<u>1,936</u>
Excess (Deficiency) of revenues over expenditures	(21,555)	(21,272)	(19,792)	1,480	(4,745)	45	1,205	1,160
Fund balance-beginning	<u>171,772</u>	<u>171,772</u>	<u>171,772</u>	<u>-</u>	<u>46,417</u>	<u>46,417</u>	<u>46,417</u>	<u>-</u>
Fund balance-ending	<u>\$ 150,217</u>	<u>\$ 150,500</u>	<u>\$ 151,980</u>	<u>\$ 1,480</u>	<u>\$ 41,672</u>	<u>\$ 46,462</u>	<u>\$ 47,622</u>	<u>\$ 1,160</u>

See Independent Accountant's Report.

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2021**

Dirk Dupuy
Chairman

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

See Independent Accountant's Report.