

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

**Annual Financial Statements  
June 30, 2021**

**ST. LANDRY SOIL AND WATER  
CONSERVATION DISTRICT  
OPELOUSAS, 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 Balance-Governmental Fund Types	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual-Governmental Fund Types	6
Supplementary Information:	
Schedule of Compensation Paid to Board Members	8
Schedule of Compensation, Benefits, and Other Payments to Chairman	9



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Recipient of Advanced Single Audit Certificate*

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

St. Landry Soil and Water  
Conservation District  
Opelousas, Louisiana

Management is responsible for the accompanying financial statements of St. Landry 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.

St. Landry 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, 2021. 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 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 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.



Jennings, Louisiana  
November 15, 2021

**FINANCIAL STATEMENTS**

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

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2021**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS (MEMORANDUM ONLY)</b>
<b><u>ASSETS</u></b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	
Cash and cash equivalents	\$ 175,436	\$ 1,790	\$ 177,226
Accounts receivable	11,521	5,898	17,419
Certificates of deposit	61,979	-	61,979
<b>TOTAL ASSETS</b>	<b>\$ 248,936</b>	<b>\$ 7,688</b>	<b>\$ 256,624</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
<b><u>Liabilities</u></b>			
Accounts payable	\$ 9,232	\$ 6,514	\$ 15,746
Accrued compensated absences	8,932	-	8,932
Total liabilities	18,164	6,514	24,678
<b><u>Fund Equity</u></b>			
Fund balance:			
Restricted	-	1,174	1,174
Unassigned	230,772	-	230,772
Total fund equity	230,772	1,174	231,946
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 248,936</b>	<b>\$ 7,688</b>	<b>\$ 256,624</b>

See Accountant's Report.

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
CHANGES IN FUND BALANCES-  
GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS (MEMORANDUM ONLY)</b>
<b>REVENUES</b>			
Intergovernmental revenue:			
Farm Bill	\$ 39,735	\$ -	\$ 39,735
State funds	39,462	-	39,462
Local drainage districts	7,000	-	7,000
NRCS-PSS	-	42,885	42,885
Bayou Mallet-319	-	11,266	11,266
Other revenue:			
Interest	316	-	316
Sale of equipment (no till drill)	23,000	-	23,000
No till drill	2,827	-	2,827
Total revenues	112,340	54,151	166,491
<b>EXPENDITURES</b>			
Operating:			
Operating services	633	-	633
Personnel services	61,518	48,913	110,431
Supplies	1,691	4,161	5,852
Equipment-drill repair	839	-	839
UL land judging	220	-	220
Total expenditures	64,901	53,074	117,975
<b>Excess (Deficiency) of revenues over expenditures</b>	47,439	1,077	48,516
Excess (Deficiency) of revenues over expenditures	47,439	1,077	48,516
Fund balances - beginning	183,333	97	183,430
Fund balances - ending	\$ 230,772	\$ 1,174	\$ 231,946

See Accountant's Report.

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

**COMBINED STATEMENTS 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			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental revenue:								
Farm Bill	\$ 23,330	\$ 40,000	\$ 39,735	\$ (265)	\$ -	\$ -	\$ -	\$ -
State funds	39,239	39,462	39,462	-	-	-	-	-
Local drainage districts	7,200	7,200	7,000	(200)	-	-	-	-
NRCS-PPS	-	-	-	-	40,450	43,075	42,885	(190)
Bayou Mallet-319	-	-	-	-	12,750	11,500	11,266	(234)
Other revenue:								
UL land judging	2,160	-	-	-	-	-	-	-
Interest	515	310	316	6	-	-	-	-
Sale of equipment (no till drill)	-	23,000	23,000	-	-	-	-	-
No till drill	4,500	3,000	2,827	(173)	-	-	-	-
Total revenues	<u>76,944</u>	<u>112,972</u>	<u>112,340</u>	<u>(632)</u>	<u>53,200</u>	<u>54,575</u>	<u>54,151</u>	<u>(424)</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	1,250	650	633	17	-	-	-	-
Personnel services	55,000	61,525	61,518	7	51,250	50,000	48,913	1,087
Supplies	1,100	1,775	1,691	84	1,950	4,175	4,161	14
Equipment drill repair	2,000	839	839	-	-	-	-	-
UL land judging	1,034	220	220	-	-	-	-	-
Travel	1,150	-	-	-	-	-	-	-
Total expenditures	<u>61,534</u>	<u>65,009</u>	<u>64,901</u>	<u>108</u>	<u>53,200</u>	<u>54,175</u>	<u>53,074</u>	<u>1,101</u>
Excess (Deficiency) of revenues over expenditures	15,410	47,963	47,439	(524)	-	400	1,077	677
Excess (Deficiency) of revenues over expenditures	15,410	47,963	47,439	(524)	-	400	1,077	1,077
Fund balance-beginning	183,333	183,333	183,333	-	97	97	97	-
Fund balance-ending	<u>\$ 198,743</u>	<u>\$ 231,296</u>	<u>\$ 230,772</u>	<u>\$ (524)</u>	<u>\$ 97</u>	<u>\$ 497</u>	<u>\$ 1,174</u>	<u>\$ 677</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, 2021**

Richard M. Hollier, Jr.	\$	70
Richard M. Hollier, III	\$	315
Lee Hampton		385
Ike Boudreaux		420
Fred Lavergne		385
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	\$	<u>1,575</u>

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, 2021**

Ike Boudreaux  
Chairman

Purpose	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	<u>\$ 420</u>

See Accountant's Report.