

Joshua C. Legg, CPA, LLC

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March 22, 2021

Ward Two Cemetery
c/o Mr. Ray Wilkerson, President
P.O. Box 772
Bastrop, Louisiana 71221

Accountant's Disclaimer

The accompanying financial statements of Ward Two Cemetery as of and for the year ended December 31, 2020, were not subjected to an audit, review, or compilation engagement by us, and we do not express an opinion, a conclusion, nor provide any assurance on them.

Joshua C. Legg, CPA, LLC

Bastrop, Louisiana

March 22, 2021

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Ward Two Cemetery

Address: P O Box 772, Morehouse Parish, Bastrop, LA 71221-0772

Telephone: (318) 283-2466 Email: raywilkerson400z@att.net

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Ray Wilkerson (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Ward Two Cemetery (entity's name) as of December 31, 2020 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Ray Wilkerson (officer's name), who duly sworn, deposes, and says that Ward Two Cemetery (entity's name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2020 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Ray Wilkerson
OFFICER'S SIGNATURE

President

OFFICER'S TITLE

Sworn to and subscribed before me, this 29th day of March, 2021

Melissa Chain #79844
NOTARY PUBLIC SIGNATURE & SEAL

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

**Ward Two Cemetery
Statement of Receipts and Disbursements**

Statement A

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1. Ad Valorem Tax	\$ 24,316	\$	\$ 24,316
2. Refuge Revenue Sharing	916		916
3. Donations Received	150		150
4.			
5.			
6. Total receipts (add lines 1 - 5)	\$ 25,382	\$	\$ 25,382
DISBURSEMENTS (Provide Brief Description):			
7. Accounting Service	\$ 630	\$	\$ 630
8. Contract Labor	14,350		14,350
9. Equipment Repairs & Maintenance	181		181
10. Misc—P O Box Rent	64		64
11. Misc—Ant Spraying	725		725
12. Misc—Tree Cutting	500		500
13. Total Disbursements (add lines 7 - 12)	\$ 16,450	\$	\$ 16,450
14. Change in fund balance (Lines 6 minus 13)	\$ 8,932	\$	\$ 8,932
15. Fund Balance at beginning of year	\$ 166,730	\$	\$ 166,730
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 175,662	\$	\$ 175,662

Identify the Basis of Accounting, if not using Cash-Basis: _____

NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Ward Two Cemetery

Balance Sheet

Statement B

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 175,459	\$	\$ 175,459
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)Due from Primary Govt	203		203
6. Total Assets (add lines 1 - 5)	<u>\$ 175,662</u>	<u>\$</u>	<u>\$ 175,662</u>
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (brief description):	\$	\$	\$
8.			
9.			
10.			
11. Total Liabilities (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)	175,662		175,662
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	<u>\$ 175,662</u>	<u>\$</u>	<u>\$ 175,662</u>

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Ward Two Cemetery Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Ray Wilkerson, President

Purpose	Dollar Amount
1. Salary	1.
2. Benefits-insurance	2.
3. Benefits-retirement	3.
4. Benefits-other (describe)	4.
5. Benefits-other (describe)	5.
6. Benefits-other (describe)	6.
7. Car allowance	7.
8. Vehicle provided by government (if reported on your W-2)	8.
9. Per diem	9.
10. Reimbursements	10.
11. Travel	11.
12. Registration fees	12.
13. Conference travel	13.
14. Housing	14.
15. Unvouchered expenses (example: travel advances, etc.)	15.
16. Special meals	16.
17. Other	17.
18. TOTAL (enter total of line 1-17)	18.

xx Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)