

Joshua C. Legg, CPA, LLC
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March 23, 2022

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, 2021, 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.

Bastrop, Louisiana

March 23, 2022

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: ray.wilkerson400z@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, 2021 (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, 2021 (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 30th day of March, 2022

Melissa Chair
NOTARY PUBLIC SIGNATURE & SEAL #79844

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

Entity Name: Ward Two Cemetery Fiscal Year End Dec 31, 2021

Statement of Receipts and Disbursements

Statement A

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
RECEIPTS (Provide Brief Description):			
1. Ad Valorem Tax	\$ 413	\$	\$ 413
2.			
3.			
4.			
5.			
6. Total receipts (add lines 1 - 5)	<u>\$ 413</u>	<u>\$</u>	<u>\$ 413</u>
DISBURSEMENTS (Provide Brief Description):			
7. Accounting Service	\$ 850	\$	\$ 850
8. Contract Labor	14100		14100
9. Repairs & Maintenance	2675		2675
10. Misc – PO Box rent	70		70
11. Misc – Monuments	1657		1657
12. Misc – Repay 2019 Ad Valorem Tax	15		15
13. Total Disbursements (add lines 7 - 12)	<u>\$ 19367</u>	<u>\$</u>	<u>\$ 19367</u>
14. Change in fund balance (Lines 6 minus 13)	\$ 18954	\$	\$ 18954
15. Fund Balance at beginning of year	\$ 175662	\$	\$ 175662
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$ 156708	\$	\$ 156708

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

Entity Name: Ward Two Cemetery Fiscal Year End: Dec 31, 2021

Balance Sheet

Statement B

	General Fund	Other Fund	Total
ASSETS (balances at year-end)			
1. Cash and cash equivalents	\$ 156505	\$	\$ 156505
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)	\$ 156708	\$	\$ 156708
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)	156708		156708
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$ 156708	\$	\$ 156708

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

Entity Name: Ward Two Cemetery Fiscal Year End: Dec 31, 2021

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.

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.)