

**LASALLE SOIL & WATER
CONSERVATION DISTRICT
Jena, Louisiana
Financial Statements
June 30, 2014**

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 OCT 01 2014



**LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA**

August 19, 2014

Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Sir or Madam:

In accordance with Louisiana Revised Statute 24:514, enclosed are the annual financial statements of the LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2014. The statements include all funds under the control and oversight of the District. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



LaSalle Soil & Water Conservation District

Enclosure



Affidavit & Revenue Certification

**LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS**

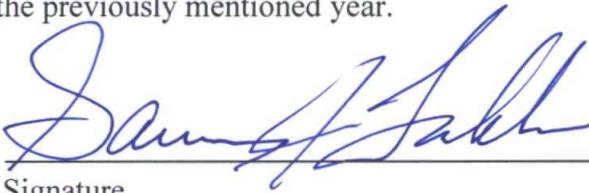
As Of And For The Year Ended June 30, 2014

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 \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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, 2014, 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 \$50,000 or less in revenues and other sources for the year ended June 30, 2014, and accordingly, is not required to have an audit for the previously mentioned year.

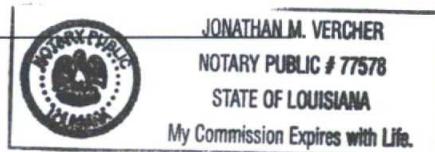


Signature

Sworn to and subscribed before me, this 19th day of August, 2014.



NOTARY PUBLIC



**Sammy Franklin
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MEMBERS

American Institute of
Certified Public Accountants

Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Board of Directors
LaSalle Soil & Water Conservation District
P.O. Box 1638
Jena, LA 71342

We have compiled the accompanying financial statements of LaSalle Soil & Water Conservation District as of and for the year ended June 30, 2014, which collectively comprise the District's basic financial statements. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the 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 Vercher Group

Jena, Louisiana
August 19, 2014

Basic Financial Statements

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Net Position
June 30, 2014

	GENERAL FUND
ASSETS	
Cash & Cash Equivalents	\$ 34,841
Accounts Receivable	2,196
TOTAL ASSETS	<u>37,037</u>
LIABILITIES	
Accounts Payable	1,777
Accumulated Leave	2,827
TOTAL LIABILITIES	<u>4,604</u>
NET POSITION	
Unrestricted	32,433
TOTAL NET POSITION	<u>\$ 32,433</u>

See accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2014**

GOVERNMENTAL ACTIVITIES	Expenses	PROGRAM REVENUES			Net (Expenses)/ Revenue	NET (EXPENSES) REVENUES & CHANGE IN NET POSITION
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions		Governmental Activities
General	\$ <u>(26,908)</u>	\$ -0-	\$ -0-	\$ -0-	\$ (26,908)	\$ <u>(26,908)</u>
GENERAL REVENUES						
						25,838
						1,510
						172
						<u>27,520</u>
						612
						31,821
						<u>\$ 32,433</u>

See accountant's report.

LASALLE SOIL & WATER CONSERVATION DISTRICT
JENA, LOUISIANA
Balance Sheet, Governmental Funds
June 30, 2014

	GENERAL FUND
ASSETS	
Cash & Cash Equivalents	\$ 34,841
Accounts Receivable	2,196
TOTAL ASSETS	<u>37,037</u>
LIABILITIES	
Accounts Payable	1,777
Accumulated Leave	2,827
TOTAL LIABILITIES	<u>4,604</u>
FUND BALANCES	
Unassigned	
TOTAL FUND BALANCES	<u>32,433</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 37,037</u>

See 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, 2014

	<u>GENERAL FUND</u>
REVENUES	
Intergovernmental Revenue:	
State	\$ 24,583
Farm Bill	1,255
Seedling	1,510
Other Revenue	172
TOTAL REVENUES	<u>27,520</u>
EXPENDITURES	
Personnel Services	15,649
Travel	2,444
Operating Services	8,020
Supplies	795
TOTAL EXPENDITURES	<u>26,908</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	612
FUND BALANCE-BEGINNING	<u>31,821</u>
FUND BALANCE-ENDING	<u>\$ 32,433</u>

See accountant's report.