

**TENSAS CONCORDIA SOIL AND WATER  
CONSERVATION DISTRICT  
Ferriday, Louisiana**

**Annual Financial Statements  
June 30, 2009**

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 2/3/10

**TENSAS CONCORDIA SOIL AND WATER  
CONSERVATION DISTRICT  
FERRIDAY, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2009**

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**ACCOUNTANT'S COMPILATION REPORT**

Tensas Concordia Soil and Water  
Conservation District  
Ferriday, Louisiana

I have compiled the accompanying financial statements of the Tensas Concordia Soil and Water Conservation District, a component unit of the State of Louisiana, as of and for the year ended June 30, 2009, and the accompanying supplementary information schedule listed in the table of contents, which is presented only for supplementary analysis purposes, in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules, information that is the representation of management of the Tensas Concordia Soil and Water Conservation District. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District's financial position, results of operations, and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Tensas Concordia Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, for the year ended June 30, 2009. The effects of this departure from generally accepted accounting principles has not been determined.

*Edward L. Krielow*  
Certified Public Accountant

Jennings, Louisiana  
December 7, 2009

## FINANCIAL STATEMENTS

TENSAS CONCORDIA SOIL AND WATER  
CONSERVATION DISTRICT  
FERRIDAY, LOUISIANA

COMPARATIVE BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2009 and 2008

		GOVERNMENTAL FUND TYPE GENERAL FUND	
		JUNE 30, 2009	JUNE 30, 2008
	<u>ASSETS</u>		
Cash and cash equivalents		\$ 27,075	\$ 37,656
Accounts receivable		15,962	746
Certificates of deposit		160,000	160,000
<b>TOTAL ASSETS</b>		<b>\$ 203,037</b>	<b>\$ 198,402</b>
	<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities:</u>			
Accounts Payable		\$ 14,471	\$ 7,462
Accrued Compensated Absences		3,365	3,183
Total Liabilities		<b>\$ 17,836</b>	<b>\$ 10,645</b>
<u>Fund Equity:</u>			
Reserved-designated-group insurance		\$ -	\$ 2,601
Unreserved-undesignated		185,201	185,156
Total Fund Equity		<b>\$ 185,201</b>	<b>\$ 187,757</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>\$ 203,037</b>	<b>\$ 198,402</b>

See Accountant's Report.

**TENSAS CONCORDIA SOIL AND WATER  
CONSERVATION DISTRICT  
FERRIDAY, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2009 AND 2008**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
<b>REVENUES</b>	<b>JUNE 30, 2009</b>	<b>JUNE 30, 2008</b>
Intergovernmental Revenue:		
RC&D	\$ -	\$ 2,790
Farm Bill	12,590	2,024
State Funds	68,669	71,175
Other Revenue:		
Interest income	4,563	6,875
Miscellaneous	450	400
Total Revenues	\$ 86,272	\$ 83,264
<b>EXPENDITURES</b>		
Operating:		
Operating services	\$ 2,492	\$ 22,955
Personal services	78,666	44,906
Supplies	1,032	1,131
Equipment	350	250
Travel	3,687	1,585
Total Expenditures	\$ 86,227	\$ 70,827
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>\$ 45</b>	<b>\$ 12,437</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</b>	<b>\$ 45</b>	<b>\$ 12,437</b>
Unreserved Fund Balances-Beginning	185,156	172,719
Unreserved Fund Balances-Ending	\$ 185,201	\$ 185,156

See Accountant's Report.

**TENSAS CONCORDIA SOIL AND WATER  
CONSERVATION DISTRICT  
FERRIDAY, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2009**

	<b>GENERAL FUND</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>			
Intergovernmental Revenue:			
Farm Bill	\$ 7,800	\$ 12,590	\$ 4,790
State Funds	68,269	68,669	400
Other Revenue:			
Interest	6,000	4,563	(1,437)
Miscellaneous	15,175	450	(14,725)
Total Revenues	\$ 97,244	\$ 86,272	\$ (10,972)
<b>EXPENDITURES</b>			
Operating:			
Operating services	\$ 2,909	\$ 2,492	\$ 417
Personal Services	87,768	78,666	9,102
Supplies	800	1,032	(232)
Equipment	1,000	350	650
Travel	2,000	3,687	(1,687)
Total Expenditures	\$ 94,477	\$ 86,227	\$ 8,250
Excess (Deficiency) of revenues over expenditures	\$ 2,767	\$ 45	\$ (2,722)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 2,767	\$ 45	\$ (2,722)
Unreserved Fund Balance-Beginning	185,156	185,156	\$ -
Unreserved Fund Balance-Ending	\$ 187,923	\$ 185,201	\$ (2,722)

See Accountant's Report.

**SUPPLEMENTARY INFORMATION**



**TENSAS CONCORDIA SOIL AND WATER CONSERVATION DISTRICT**  
 Ferriday, Louisiana

**Corrective Action Plan for Current Year Findings**  
 For the Year Ended June 30, 2009

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
2009-1	<p>Louisiana R.S. 39:1311 requires that budgets be amended when actual revenues are failing to meet budgeted revenues by 5% or more, and/or actual expenditures are exceeding budgeted expenditures by 5% or more. The chief executive or administrative officer is required to notify the governing authority in writing for 5% or more variances in the general fund and any special revenue fund with expenditures of \$500,000 or more. It was noted that the district's revenue was less than 5% of the budgeted revenue and they failed to amend the budget as required. Also, the administrative officer failed to notify the governing authority in writing of this violation. (Repeat)</p>	<p>The district's administrative officer and governing authority will familiarize themselves with the provisions of Louisiana R.S. 39:1311 to insure compliance with Local Government Budget Act for future fiscal years.</p>	Richard Ncterville	Immediately

TEXAS CONCORDIA SOIL AND WATER CONSERVATION DISTRICT  
 Ferriday, Louisiana

Management's Summary Schedule of Prior Findings  
 For the Year Ended June 30, 2009

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
2008-1	2008	Louisiana R.S. 39:1311 requires that budgets be amended when actual revenues are failing to meet budgeted revenues by 5% or more, and/or actual expenditures are exceeding budgeted expenditures by 5% or more. The chief executive or administrative officer is required to notify the governing authority in writing for 5% or more variances in the general fund and any special revenue fund with expenditures of \$500,000 or more. It was noted that the district's revenue was less than 5% of the budgeted revenue and they failed to amend the budget as required. Also, the administrative officer failed to notify the governing authority in writing of this violation. (Repeat)	No	See Current Year Finding 2009-1