

**Basic Financial Statements
And Independent Accountants' Compilation Report**

**D'Arbonne Soil and Water Conservation District
Farmerville, Louisiana**

June 30, 2023

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet – Governmental Fund	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	10
REQUIRED SUPPLEMENTARY INFORMATION:	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	12
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	14
Schedule of Findings and Questioned Costs	15



Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

To the Board of Commissioners
D'Arbonne Soil and Water Conservation District
Farmerville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the D'Arbonne Soil and Water Conservation District of Farmerville, Louisiana ("the District"), as of and for the year ended June 30, 2023, which collectively comprise the District's basic financial statements as listed in the table of contents in accordance with accounting principles generally accepted in the United States of America. We 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. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 12 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is 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 our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Langley, Williams & Co., P.C.

Lake Charles, Louisiana
December 16, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)

D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 86,438
Accounts receivable	10,698
Certificate of deposit	30,000
Total Assets	\$ 127,136
LIABILITIES	
Accounts payable	\$ 35,987
Accrued compensated absences	1,864
Total Liabilities	37,851
NET POSITION	
Unrestricted	89,285
Total Net Position	89,285
Total liabilities and net position	\$ 127,136

See Independent Accountants' Compilation Report.

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
 FARMERVILLE, LOUISIANA
 Statement of Activities
 For the Year Ended June 30, 2023**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 211,270	\$ -	\$ -	\$ (211,270)
Total Governmental Activities	\$ 211,270	\$ -	\$ -	(211,270)
General revenues:				
				82,424
				9,191
				15,524
				24,315
				66,953
				162
				600
				750
			Total general revenues	199,919
			Change in net position	(11,351)
			Net position at beginning of year	100,636
			Net position end of year	\$ 89,285

FUND FINANCIAL STATEMENTS

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

**Balance Sheet-Governmental Fund
June 30, 2023**

		<u>GENERAL FUND</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$	86,438
Accounts receivable		10,698
Certificate of deposit		30,000
		30,000
TOTAL ASSETS		127,136
<u>LIABILITIES AND FUND BALANCE</u>		
<u>Liabilities:</u>		
Accounts payable	\$	35,987
Total Liabilities		35,987
<u>Fund Equity:</u>		
Unrestricted		91,149
Total Fund Equity		91,149
TOTAL LIABILITIES AND FUND EQUITY	\$	127,136
Fund Balance of governmental fund	\$	91,149
Amounts reported for governmental activities in the Statement of Net Position is different because:		
Some liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consist of:		
Compensated absences payable		(1,864)
Net Position of governmental activities	\$	89,285

See Independent Accountants' Compilation Report.

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Fund
For the Year Ended June 30, 2023**

<u>REVENUES</u>	<u>GENERAL FUND</u>
Intergovernmental Revenue:	
Farm bill funds	\$ 82,424
Supplemental appropriation act	9,191
Targeted watershed	15,524
LARU-PSS agreement	24,315
State fund allocation	66,953
Other Revenue:	
Interest	162
Local-hog trap rental income	600
Donations-SRWC donations	750
Total Revenues	199,919
 <u>EXPENDITURES</u>	
Operating:	
Personal services	161,266
Travel	3,560
Operating services	4,403
Miscellaneous	1,377
Supplies	423
Equipment	40,241
Total Expenditures	211,270
 Deficiency of revenues under expenditures	(11,351)
Fund Balances-Beginning, as previously stated	100,636
Prior period adjustment	1,864
Fund Balances-Beginning, restated	102,500
Fund Balances-Ending	\$ 91,149
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	 \$ (11,351)
 Amounts reported for governmental activities in the Statement of Activities is different because:	
There are no significant differences in the current year.	-
Change in net position of governmental activities	\$ (11,351)

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - General Fund
For the Year Ended June 30, 2023**

<u>REVENUES</u>	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
Intergovernmental Revenue:				
Farm bill funds	\$ 81,979	\$ 81,979	\$ 82,424	\$ 445
State funds	127,678	127,678	106,792	(20,886)
Supplemental appropriation act	9,191	9,191	9,191	-
Travel	2,925	2,925	-	(2,925)
Other Revenue:				-
Interest	300	300	162	(138)
Equipment rental income	750	750	600	(150)
Donations (woodland clinic)	800	800	750	(50)
Total Revenues	223,623	223,623	199,919	(23,704)
<u>EXPENDITURES</u>				
Operating:				
Personal Services	175,000	175,000	161,266	13,734
Travel	6,500	6,500	3,560	2,940
Operating Services	4,600	4,600	4,403	197
Supplies	1,650	1,650	423	1,227
Equipment	37,430	37,430	40,241	(2,811)
Miscellaneous	1,500	1,500	1,377	123
Total Expenditures	226,680	226,680	211,270	15,410
Excess (Deficiency) of revenues over expenditures	(3,057)	(3,057)	(11,351)	
Fund Balances-Beginning, restated	87,740	87,740	102,500	
Fund Balances-Ending	\$ 84,683	\$ 84,683	\$ 91,149	

SUPPLEMENTARY INFORMATION

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2023**

Reggie Skains
Chairman

	Purpose	<u>Amount</u>
Travel		<u>\$ 1,210</u>
		<u>\$ 1,210</u>

**D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA**

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

Section 1: Current Year Findings and Management Corrective Action Plan

2023-01 (C) – Compliance with Best Budget Practices:

Condition: The June 30, 2023 amended budget revenues for the general fund were less than the 5% threshold to actual results due to various budgeted amounts exceeding the actual amounts.

Criteria: Best budget practices require that budgets be amended when unfavorable actual results exceed budgeted amounts in excess of 5%.

Cause: D'Arbonne Soil and Water District did not properly budget for actual revenues.

Effect: Failure to properly amend the budget causes a reportable instance of noncompliance with state budget law.

Recommendation: We recommend D'Arbonne Soil and Water District establish appropriate controls for ensuring budgets are amended timely and sufficient to not have unfavorable outcomes exceeding budgeted amounts by 5%.

Views of Responsible Officials and Planned Corrective Actions: D'Arbonne Soil and Water District will plan to amend the budget in a timely manner to include all revenues.

Section 2: Prior Year Findings and Management Corrective Action Plan

There were no findings.