

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

**Avoyelles Soil and Water Conservation District
Marksville, Louisiana**

June 30, 2024

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
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-Special Revenue Fund	13
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	15



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

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

To the Board of Commissioners
Avoyelles Soil & Water District
Marksville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Avoyelles Soil & Water District of Marksville, Louisiana ("the District"), as of and for the year ended June 30, 2024, 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 pages 12-13 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.



Lake Charles, Louisiana
October 26, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)

AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 97,585
Accounts receivable (net of allowance for uncollectable accounts)	53,721
Prepaid assets	380
Certificates of deposit	137,036
	<hr/>
Total Assets	\$ 288,722
	<hr/> <hr/>
LIABILITIES	
Accounts payable	\$ 5,960
Accrued compensated absences	10,897
	<hr/>
Total Liabilities	16,857
NET POSITION	
Restricted	72,805
Unrestricted	199,060
	<hr/>
Total Net Position	271,865
	<hr/> <hr/>
Total liabilities and net position	\$ 288,722
	<hr/> <hr/>

See Independent Accountants' Compilation Report.

AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2024

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 167,749	\$ -	\$ -	\$ (167,749)
Total Governmental Activities	<u>\$ 167,749</u>	<u>\$ -</u>	<u>\$ -</u>	(167,749)
General revenues:				
NRCS				52,576
Targeted tech				27,311
Farm bill				67,056
State funds				45,984
Interest income				1,175
Total general revenues				<u>194,102</u>
Change in net position				<u>26,353</u>
Net position - beginning of year				<u>245,512</u>
Net position - end of year				<u>\$ 271,865</u>

See Independent Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**Balance Sheet-Governmental Fund
June 30, 2024**

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2024
<u>ASSETS</u>			
Cash and cash equivalents	\$ 73,371	\$ 24,214	\$ 97,585
Accounts receivable (net of allowance for uncollectable accounts)	22,721	31,000	53,721
Prepaid assets	380	-	380
Certificates of deposit	115,885	21,151	137,036
TOTAL ASSETS	\$ 212,357	\$ 76,365	\$ 288,722
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts payable	\$ 2,400	\$ 3,560	\$ 5,960
Total Liabilities	2,400	3,560	5,960
<u>Fund Equity:</u>			
Restricted	-	72,805	72,805
Unrestricted	209,957	-	209,957
Total Fund Equity	209,957	72,805	282,762
TOTAL LIABILITIES AND FUND EQUITY	\$ 212,357	\$ 76,365	\$ 288,722
Fund Balance of governmental fund			\$ 282,762
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			(10,897)
Net Position of governmental activities			<u>\$ 271,865</u>

See Independent Accountants' Compilation Report.

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**

FOR THE YEAR ENDED JUNE 30, 2024

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2023
<u>REVENUES</u>			
Intergovernmental Revenue:			
NRCS	\$ -	\$ 52,576	\$ 52,576
Targeted tech	-	27,311	27,311
Farm bill	67,056	-	67,056
State funds	45,984	-	45,984
Other Revenue:			
Interest income	1,103	72	1,175
Total Revenues	<u>114,143</u>	<u>79,959</u>	<u>194,102</u>
<u>EXPENDITURES</u>			
Operating:			
Operating services	2,182	1,500	3,682
Personal services	89,972	63,309	153,281
Supplies	275	2,560	2,835
Travel	6,959	872	7,831
Maintenance	120	-	120
Total Expenditures	<u>99,508</u>	<u>68,241</u>	<u>167,749</u>
Excess of revenues over expenditures	14,635	11,718	26,353
Fund Balances-Beginning	<u>195,322</u>	<u>61,087</u>	<u>256,409</u>
Fund Balances-Ending	<u><u>\$ 209,957</u></u>	<u><u>\$ 72,805</u></u>	<u><u>\$ 282,762</u></u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 26,353
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			<u><u>\$ 26,353</u></u>

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, 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, 2024**

	GENERAL FUND			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill	\$ 37,300	\$ 67,056	\$ 67,056	\$ -
State funds	42,034	45,984	45,984	-
Other Revenue:				
Interest income	1,900	1,150	1,103	(47)
Total Revenues	<u>81,234</u>	<u>114,190</u>	<u>114,143</u>	<u>(47)</u>
<u>EXPENDITURES</u>				
Operating:				
Operating services	1,500	2,200	2,182	18
Personal services	66,750	90,000	89,972	28
Supplies	-	285	275	10
Travel	675	7,000	6,959	41
Maintenance	120	120	120	-
Total Expenditures	<u>69,045</u>	<u>99,605</u>	<u>99,508</u>	<u>97</u>
Excess of revenues over expenditures	12,189	14,585	14,635	50
Fund Balance-Beginning	<u>195,322</u>	<u>195,322</u>	<u>195,322</u>	
Fund Balance-Ending	<u>\$ 207,511</u>	<u>\$ 209,907</u>	<u>\$ 209,957</u>	

See Independent Accountants' Compilation Report.

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - Special Revenue Fund
For the Year Ended June 30, 2024**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
NRCS	\$ 54,000	\$ 54,000	\$ 52,576	\$ (1,424)
Targeted tech	28,983	28,000	27,311	(689)
Other Revenue:				
Interest income	44	75	72	(3)
Total Revenues	<u>83,027</u>	<u>82,075</u>	<u>79,959</u>	<u>(2,116)</u>
<u>EXPENDITURES</u>				
Operating:				
Operating services	-	1,500	1,500	-
Personal services	65,000	65,000	63,309	1,691
Supplies	2,560	2,650	2,560	90
Travel	-	900	872	28
Total Expenditures	<u>67,560</u>	<u>70,050</u>	<u>68,241</u>	<u>1,809</u>
Excess of revenues over expenditures	15,467	12,025	11,718	(307)
Fund Balance-Beginning	<u>61,087</u>	<u>61,087</u>	<u>61,087</u>	
Fund Balance-Ending	<u>\$ 76,554</u>	<u>\$ 73,112</u>	<u>\$ 72,805</u>	

See Independent Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2024**

Dirk Dupuy
Chairman

	Purpose	Amount
Travel		<u>\$ 1,988</u>
		<u><u>\$ 1,988</u></u>