

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

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



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
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 Jennings, 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 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
November 3, 2023

BASIC FINANCIAL STATEMENTS

**GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)**

AVOUELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, LOUISIANA
Statement of Net Position
June 30, 2023

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 109,655 |
| Accounts receivable (net of allowance for uncollectable accounts) | 11,700 |
| Prepaid assets | 775 |
| Certificates of deposit | 136,839 |
| Total Assets | \$ 258,969 |
| LIABILITIES | |
| Accounts payable | \$ 2,560 |
| Accrued compensated absences | 10,897 |
| Total Liabilities | 13,457 |
| NET POSITION | |
| Restricted | 61,087 |
| Unrestricted | 184,425 |
| Total Net Position | 245,512 |
| Total liabilities and net position | \$ 258,969 |

See Independent Accountants' Compilation Report.

**AVOUELLES SOIL AND WATER CONSERVATION DISTRICT
MARKSVILLE, 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 | \$ 134,477 | \$ - | \$ - | \$ (134,477) |
| Total Governmental Activities | \$ 134,477 | \$ - | \$ - | (134,477) |
| | | | | |
| | | | General revenues: | |
| | | | NRCS | 54,367 |
| | | | Targeted tech | 28,919 |
| | | | Farm bill | 39,164 |
| | | | State funds | 42,284 |
| | | | Feral | 5,856 |
| | | | Interest income | 2,031 |
| | | | Total general revenues | 172,621 |
| | | | Change in net position | 38,144 |
| | | | Net position - beginning of year, as previously reported | 216,699 |
| | | | Prior period adjustment | (9,331) |
| | | | Net position - beginning of year, as restated | <u>207,368</u> |
| | | | Net position - end of year | <u>\$ 245,512</u> |

See Independent Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS

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

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

| | GOVERNMENTAL FUND TYPE | | TOTALS |
|--|---------------------------|--------------------|-------------------|
| | GENERAL FUND | SPECIAL REVENUE | JUNE 30, 2023 |
| <u>ASSETS</u> | | | |
| Cash and cash equivalents | \$ 75,015 | \$ 34,640 | \$ 109,655 |
| Accounts receivable (net of allowance for uncollectable accounts) | 3,844 | 7,856 | 11,700 |
| Prepaid assets | 775 | - | 775 |
| Certificates of deposit | 115,688 | 21,151 | 136,839 |
| TOTAL ASSETS | \$ 195,322 | \$ 63,647 | \$ 258,969 |
| <u>LIABILITIES AND FUND BALANCE</u> | | | |
| <u>Liabilities:</u> | | | |
| Accounts payable | \$ - | \$ 2,560 | \$ 2,560 |
| Total Liabilities | - | 2,560 | 2,560 |
| <u>Fund Equity:</u> | | | |
| Restricted | - | 61,087 | 61,087 |
| Unrestricted | 195,322 | - | 195,322 |
| Total Fund Equity | 195,322 | 61,087 | 256,409 |
| TOTAL LIABILITIES AND FUND EQUITY | \$ 195,322 | \$ 63,647 | \$ 258,969 |
| Fund Balance of governmental fund | | | \$ 256,409 |
| 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 | | | \$ 245,512 |

**AVOUELLES 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, 2023

| | <u>GENERAL FUND</u> | <u>SPECIAL REVENUE</u> | <u>TOTALS JUNE 30, 2023</u> |
|--|-------------------------|----------------------------|-------------------------------------|
| REVENUES | | | |
| Intergovernmental Revenue: | | | |
| NRCS | \$ - | \$ 54,367 | \$ 54,367 |
| Targeted tech | - | 28,919 | 28,919 |
| Farm bill | 39,164 | - | 39,164 |
| State funds | 42,284 | - | 42,284 |
| Feral | - | 5,856 | 5,856 |
| Other Revenue: | | | |
| Interest income | 1,989 | 42 | 2,031 |
| Total Revenues | 83,437 | 89,184 | 172,621 |
| EXPENDITURES | | | |
| Operating: | | | |
| Operating services | 1,496 | - | 1,496 |
| Personal services | 64,877 | 64,808 | 129,685 |
| Supplies | - | 2,560 | 2,560 |
| Travel | 616 | - | 616 |
| Maintenance | 120 | - | 120 |
| Total Expenditures | 67,109 | 67,368 | 134,477 |
| Excess of revenues over expenditures | 16,328 | 21,816 | 38,144 |
| Fund Balances-Beginning, as previously stated | 169,961 | 46,738 | 216,699 |
| Prior period adjustment | 10,897 | - | 10,897 |
| Fund Balances-Beginning, restated | 180,858 | 46,738 | 227,596 |
| Fund Balances-Ending | \$ 197,186 | \$ 68,554 | \$ 265,740 |
| Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance | | | \$ 38,144 |
| 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 | | | \$ 38,144 |

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, 2023**

| | GENERAL FUND | | | |
|--------------------------------------|----------------------------|-------------------------|---------------|---|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
| <u>REVENUES</u> | | | | |
| Intergovernmental Revenue: | | | | |
| Farm bill | \$ 34,319 | \$ 37,300 | \$ 39,164 | \$ 1,864 |
| State funds | 43,100 | 42,034 | 42,284 | 250 |
| Local | 6,000 | - | - | - |
| Other Revenue: | | | | |
| Interest income | 650 | 1,900 | 1,989 | 89 |
| Total Revenues | 84,069 | 81,234 | 83,437 | 2,203 |
| <u>EXPENDITURES</u> | | | | |
| Operating: | | | | |
| Operating services | 3,300 | 1,500 | 1,496 | 4 |
| Personal services | 65,000 | 65,750 | 64,877 | 873 |
| Supplies | 650 | - | - | - |
| Travel | 800 | 675 | 616 | 59 |
| Maintenance | 5,200 | 120 | 120 | - |
| Total Expenditures | 74,950 | 68,045 | 67,109 | 936 |
| Excess of revenues over expenditures | 9,119 | 13,189 | 16,328 | 3,139 |
| Fund Balance-Beginning | 169,961 | 169,961 | 180,858 | |
| Fund Balance-Ending | \$ 179,080 | \$ 183,150 | \$ 197,186 | |

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, 2023**

| | SPECIAL REVENUE | | | VARIANCE FAVORABLE (UNFAVORABLE) |
|--------------------------------------|--------------------|-----------------|-----------|--|
| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | |
| <u>REVENUES</u> | | | | |
| Intergovernmental Revenue: | | | | |
| NRCS | \$ 20,000 | \$ 54,000 | \$ 54,367 | \$ 367 |
| Targeted tech | - | 28,993 | 28,919 | (74) |
| Feral | - | 5,856 | 5,856 | - |
| Other Revenue: | | | | |
| Interest income | - | 44 | 42 | (2) |
| Total Revenues | 20,000 | 88,893 | 89,184 | 291 |
| <u>EXPENDITURES</u> | | | | |
| Operating: | | | | |
| Personal services | 12,000 | 65,000 | 64,808 | 192 |
| Supplies | 350 | 2,560 | 2,560 | 2,560 |
| Total Expenditures | 12,350 | 67,560 | 67,368 | 2,752 |
| Excess of revenues over expenditures | 7,650 | 21,333 | 21,816 | 483 |
| Fund Balance-Beginning | 46,738 | 46,738 | 46,738 | |
| Fund Balance-Ending | \$ 54,388 | \$ 68,071 | \$ 68,554 | |

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, 2023**

Dirk Dupuy
Chairman

| | Purpose | Amount |
|--------|---------|---------------|
| Travel | | <u>\$ 616</u> |
| | | <u>\$ 616</u> |