

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

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

**June 30, 2022**

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
<b>BASIC FINANCIAL STATEMENTS:</b>	
<b>Government-wide Financial Statements:</b>	
Statement of Net Position	6
Statement of Activities	7
<b>Fund Financial Statements:</b>	
Balance Sheet – Governmental Fund	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	10
<b>REQUIRED SUPPLEMENTARY INFORMATION:</b>	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	12-13
<b>SUPPLEMENTARY INFORMATION:</b>	
Schedule of Compensation to Board Members	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 fund of the Avoyelles Soil & Water District of Jennings, Louisiana ("the District"), as of and for the year ended June 30, 2022, which collectively comprise the District's 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.

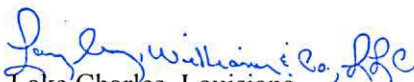
Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, 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, political subdivision head, or chief executive officer 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 8, 2022

## BASIC FINANCIAL STATEMENTS

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

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT**  
**MARKSVILLE, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 67,765
Accounts Receivable (net of allowance for uncollectable accounts)	6,815
Certificates of Deposit	137,310
Money Market	26,591
<b>Total Assets</b>	<b>\$ 238,481</b>
<b>Liabilities</b>	
Accounts payable	\$ 10,885
Accrued compensated absences	10,897
<b>Total Liabilities</b>	21,782
<b>Net Position</b>	
Reserved-designated-special revenue	46,738
Unreserved-undesignated	169,961
<b>Total Net Position</b>	<b>216,699</b>
<b>Total liabilities and net position</b>	<b>\$ 238,481</b>

See Independent Accountants' Compilation Report.

**AVOYELLES SOIL AND WATER CONSERVATION DISTRICT  
MARKSVILLE, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2022**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 109,631	\$ -	\$ -	\$ (109,631)
<b>Total Governmental Activities</b>	<b><u>\$ 109,631</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b>(109,631)</b>

General revenues:	
NRCS	46,565
Targeted Tech	4,120
Farm Bill	27,355
State Funds	46,328
Interest income	2,360
<b>Total general revenues</b>	<b><u>126,728</u></b>

Change in net position 17,097

Net position at beginning of year 199,602

Net position end of year **\$ 216,699**

**FUND FINANCIAL STATEMENTS**



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

**Balance Sheet-Governmental Fund  
June 30, 2022**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2022</b>
<b><u>ASSETS</u></b>			
Cash and Cash Equivalents	\$ 46,668	\$ 21,097	\$ 67,765
Accounts Receivable (net of allowance for uncollectable accounts)	3,815	3,000	6,815
Certificates of Deposit	115,992	21,318	137,310
Money Market	19,334	7,257	26,591
<b>TOTAL ASSETS</b>	<b>\$ 185,809</b>	<b>\$ 52,672</b>	<b>\$ 238,481</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts Payable	\$ 4,951	\$ 5,934	\$ 10,885
Accrued Compensated Absences	10,897	-	10,897
Total Liabilities	15,848	5,934	21,782
<b><u>Fund Equity:</u></b>			
Reserved-designated-special revenue	-	46,738	46,738
Unreserved-undesignated	169,961	-	169,961
Total Fund Equity	169,961	46,738	216,699
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 185,809</b>	<b>\$ 52,672</b>	<b>\$ 238,481</b>
Fund Balance of governmental fund	\$ 169,961	\$ 46,738	\$ 216,699
Amounts reported for governmental activities in the Statement of Net Position is different because:			
There are no significant differences in the current year.	-	-	-
Net Position of governmental activities	<b>\$ 169,961</b>	<b>\$ 46,738</b>	<b>\$ 216,699</b>

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, 2022**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS JUNE 30, 2022</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
NRCS	\$ -	\$ 46,565	\$ 46,565
Targeted Tech	-	4,120	4,120
Farm Bill	27,355	-	27,355
State Funds	46,328	-	46,328
Other Revenue:			
Interest	2,116	244	2,360
<b>Total Revenues</b>	<b>75,799</b>	<b>50,929</b>	<b>126,728</b>
<b><u>EXPENDITURES</u></b>			
Operating:			
Operating Services	2,104	-	2,104
Personal Services	53,405	51,432	104,837
Supplies	44	-	44
Travel	2,089	381	2,470
Maintenance	176	-	176
<b>Total Expenditures</b>	<b>57,818</b>	<b>51,813</b>	<b>109,631</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>17,981</b>	<b>(884)</b>	<b>17,097</b>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	17,981	(884)	17,097
Unreserved Fund Balances-Beginning	<b>151,980</b>	<b>47,622</b>	<b>199,602</b>
Unreserved Fund Balances-Ending	<b>\$ 169,961</b>	<b>\$ 46,738</b>	<b>\$ 216,699</b>
<b>Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance</b>	<b>\$ 169,961</b>	<b>\$ 46,738</b>	<b>\$ 216,699</b>
Amounts reported for governmental activities in the Statement of Activities is different because:			
There are no significant differences in the current year.	-	-	-
<b>Change in net position of governmental activities</b>	<b>\$ 169,961</b>	<b>\$ 46,738</b>	<b>\$ 216,699</b>

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, 2022**

	<b>GENERAL FUND</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b>REVENUES</b>				
Intergovernmental Revenue:				
Farm Bill	\$ 27,000	\$ 27,000	\$ 27,355	\$ 355
State Funds	46,938	46,938	46,328	(610)
Other Revenue:				
Interest	2,150	2,150	2,116	(34)
Total Revenues	<u>76,088</u>	<u>76,088</u>	<u>75,799</u>	<u>(289)</u>
<b>EXPENDITURES</b>				
Operating:				
Operating Services	1,800	2,200	2,104	96
Personal Services	93,000	56,000	53,405	2,595
Supplies	-	45	44	1
Travel	925	2,150	2,089	61
Maintenance	140	180	176	4
Total Expenditures	<u>95,865</u>	<u>60,575</u>	<u>57,818</u>	<u>2,757</u>
Excess (Deficiency) of revenues over expenditures	<u>(19,777)</u>	<u>15,513</u>	<u>17,981</u>	<u>2,468</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	-	15,513	17,981	2,468
Unreserved Fund Balance-Beginning	<u>151,980</u>	<u>151,980</u>	<u>151,980</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 151,980</u>	<u>\$ 167,493</u>	<u>\$ 169,961</u>	<u>\$ 2,468</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 - General Fund  
For the Year Ended June 30, 2022**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
NRCS	\$ 47,000	\$ 47,000	\$ 46,565	\$ (435)
Targeted Tech	-	4,200	4,120	(80)
Other Revenue:				
Interest	255	255	244	(11)
Total Revenues	47,255	51,455	50,929	(526)
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal Services	47,000	54,000	51,432	2,568
Travel	-	382	381	1
Total Expenditures	47,000	54,382	51,813	2,569
Excess (Deficiency) of revenues over expenditures	255	(2,927)	(884)	2,043
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	255	(2,927)	(884)	2,043
Unreserved Fund Balance-Beginning	47,622	47,622	47,622	-
Unreserved Fund Balance-Ending	\$ 47,877	\$ 44,695	\$ 46,738	\$ 2,043

See Independent Accountants' Compilation Report.

**SUPPLEMENTARY INFORMATION**

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

**Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2022**

This district does not pay per diem.

See Independent Accountants' Compilation Report.