

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

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

June 30, 2022

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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, 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 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, 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
December 13, 2022

BASIC FINANCIAL STATEMENTS

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

D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 73,198
Accounts Receivable	15,330
Certificate of Deposit	30,000
Total Assets	\$ 118,528
Liabilities	
Accounts Payable	\$ 16,028
Accrued Compensated Absences	1,864
Total Liabilities	17,892
Net Position	
Unreserved-undesignated	100,636
Total Net Position	100,636
Total liabilities and net position	\$ 118,528

D'ARBONNE SOIL AND WATER CONSERVATION DISTRICT
FARMERVILLE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2022

Activities	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Expenses	Charges for Services	Operating Grants and Contributions		
Governmental activities:				
General government	\$ 179,022	\$ -	\$ -	\$ (179,022)
Total Governmental Activities	\$ 179,022	\$ -	\$ -	(179,022)

General revenues:	
Farm Bill Funds	70,350
Targeted Watershed	35,447
LARU-PSS Agreement	23,396
State Fund Allocation	65,904
Travel Reimbursement	1,210
Interest	92
Local-Hog Trap Rental Income	450
Donations-SRWC donations	700
Total general revenues	197,549

Change in net position 18,527

Net position at beginning of year 82,108

Net position end of year \$ 100,636

FUND FINANCIAL STATEMENTS

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

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

	GENERAL FUND
<u>ASSETS</u>	
Cash and cash equivalents	\$ 73,198
Accounts Receivable	15,330
Certificate of Deposit	<u>30,000</u>
TOTAL ASSETS	<u>118,528</u>
<u>LIABILITIES AND FUND BALANCE</u>	
<u>Liabilities:</u>	
Accounts Payable	\$ 16,028
Accrued Compensated Absences	<u>1,864</u>
Total Liabilities	<u>17,892</u>
<u>Fund Equity:</u>	
Unrestricted net assets	<u>100,636</u>
Total Fund Equity	<u>100,636</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 118,528</u>
Fund Balance of governmental fund	\$ 100,636
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	<u>\$ 100,636</u>

**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, 2022**

<u>REVENUES</u>	<u>GENERAL FUND</u>
Intergovernmental Revenue:	
Farm Bill Funds	\$ 70,350
Targeted Watershed	35,447
LARU-PSS Agreement	23,396
State Fund Allocation	65,904
Travel Reimbursement	1,210
Other Revenue:	
Interest	92
Local-Hog Trap Rental Income	450
Donations-SRWC donations	700
Total Revenues	<u>197,549</u>
<u>EXPENDITURES</u>	
Operating:	
Personal Services	169,545
Travel	3,860
Operating Services	4,337
Supplies	1,280
Total Expenditures	<u>179,022</u>
Excess (Deficiency) of revenues over expenditures	<u>18,527</u>
Unreserved Fund Balances-Beginning	<u>82,108</u>
Unreserved Fund Balances-Ending	<u>\$ 100,636</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 100,636
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>\$ 100,636</u>

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, 2022**

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
Farm Bill Funds	\$ 65,218	\$ 65,218	\$ 70,350	\$ (5,132)
Targeted Watershed	30,947	30,947	35,447	(4,500)
LARU-PSS Agreement	30,829	30,829	23,396	7,432
State Fund Allocation	65,902	65,902	65,904	(2)
Travel Reimbursement	1,500	1,500	1,210	290
Other Revenue:	-	-	-	-
Interest	750	750	92	658
Local-Hog Trap Rental Income	-	-	450	(450)
Donations-SRWC donations	-	-	700	(700)
Total Revenues	<u>195,146</u>	<u>195,146</u>	<u>197,549</u>	<u>(2,403)</u>
EXPENDITURES				
Operating:				
Personal Services	175,000	175,000	169,545	5,455
Travel	4,516	4,516	3,860	656
Operating Services	6,000	6,000	4,337	1,663
Supplies	1,500	1,500	1,280	220
Equipment	2,500	2,500	-	2,500
Total Expenditures	<u>189,516</u>	<u>189,516</u>	<u>179,022</u>	<u>10,494</u>
Excess (Deficiency) of revenues over expenditures	<u>5,630</u>	<u>5,630</u>	<u>18,527</u>	<u>(12,897)</u>
Unreserved Fund Balances-Beginning	<u>82,110</u>	<u>82,110</u>	<u>82,110</u>	<u>-</u>
Unreserved Fund Balances-Ending	<u>\$ 87,740</u>	<u>\$ 87,740</u>	<u>\$ 100,637</u>	<u>\$ (12,897)</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	<u>\$ 87,740</u>	<u>\$ 87,740</u>	<u>\$ 100,637</u>	<u>\$ (12,897)</u>
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>\$ 87,740</u>	<u>\$ 87,740</u>	<u>\$ 100,637</u>	<u>\$ (12,897)</u>

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, 2022**

Reggie Skains
Chairman

	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-other (describe)	-
Benefits-other (describe)	-
Benefits-other (describe)	-
Car allowance	-
Vehicle provided by government (enter amount reported on W-2)	-
Per diem	-
Reimbursements	-
Travel	1,210
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses (example: travel advancements, etc.)	-
Special meals	-
Other	-
	-
	\$ 1,210