

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

**Northeast Soil and Water Conservation District
Winnsboro, Louisiana**

June 30, 2022

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CERTIFIED PUBLIC ACCOUNTANTS

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ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

To the Board of Commissioners
Northeast Soil and Water Conservation District
Winnsboro, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Northeast Soil and Water Conservation District of Winnsboro, 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)**

NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 31,960
Receivables (Net of allowances for uncollectables)	25,807
Prepaid Assets	1,135
Investments (certificate of deposit and savings)	55,959
Total Assets	\$ 114,861
Liabilities	
Accounts Payable and Accrued Liabilities	\$ 3,619
Accrued Compensated Absences	6,899
Overdraft	20,487
Total Liabilities	31,005
Net Position	
Reserved-designated-special revenue	63
Unreserved-undesignated	83,793
Total Net Position	83,856
Total liabilities and net position	\$ 114,861

See Independent Accountants' Compilation Report.

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

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 127,340	\$ -	\$ -	\$ (127,340)
Total Governmental Activities	\$ 127,340	\$ -	\$ -	(127,340)
General revenues:				
				46,032
				14,679
				39,225
				32,015
				607
				500
				1,250
			Total general revenues	134,308
			Change in net position	6,968
			Net position at beginning of year	76,888
			Net position end of year	\$ 83,856

See Independent Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS

**NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA**

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

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2022
<u>ASSETS</u>			
Cash and cash equivalents	\$ 31,960	\$ -	\$ 31,960
Receivables (Net of allowances for uncollectables)	1,757	24,050	25,807
Prepaid Assets	1,135	-	1,135
Investments (certificate of deposit and savings)	55,959	-	55,959
TOTAL ASSETS	\$ 90,811	\$ 24,050	\$ 114,861
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable and Accrued Liabilities	\$ 119	\$ 3,500	\$ 3,619
Accrued Compensated Absences	6,899	-	6,899
Overdraft	-	20,487	20,487
Total Liabilities	7,018	23,987	31,005
<u>Fund Equity:</u>			
Investment in general fixed assets	-	-	-
Reserved-designated-special revenue	-	63	63
Unreserved-undesignated	83,793	-	83,793
Total Fund Equity	83,793	63	83,856
TOTAL LIABILITIES AND FUND EQUITY	\$ 90,811	\$ 24,050	\$ 114,861
Fund Balance of governmental fund	\$ 83,793	\$ 63	\$ 83,856
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	\$ 83,793	\$ 63	\$ 83,856

See Independent Accountants' Compilation Report.

**NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Fund
For the Year Ended June 30, 2022**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS JUNE 30, 2022</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
State Appropriations	\$ 46,032	\$ -	\$ 46,032
Farm Bill Funds	14,679	-	14,679
WRE	-	39,225	39,225
PSS	-	32,015	32,015
Other Revenue:			
Interest Income	607	-	607
Miscellaneous	500	-	500
Rentals	1,250	-	1,250
Total Revenues	63,068	71,240	134,308
<u>EXPENDITURES</u>			
Operating:			
Personal Services	43,821	75,579	119,400
Travel Services	3,658	-	3,658
Operating Services	3,136	-	3,136
Supplies	1,146	-	1,146
Total Expenditures	51,761	75,579	127,340
Excess (Deficiency) of revenues over expenditures	11,307	(4,339)	6,968
Unreserved Fund Balances-Beginning	72,486	4,402	76,888
Unreserved Fund Balances-Ending	\$ 83,793	\$ 63	\$ 83,856
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 83,793	\$ 63	\$ 83,856
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	\$ 83,793	\$ 63	\$ 83,856

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, 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)
<u>REVENUES</u>				
Intergovernmental Revenue:				
State Appropriations	\$ 46,860	\$ 46,027	\$ 46,032	\$ 5
Farm Bill Funds	9,000	14,800	14,679	(121)
Other Revenue:				
Interest Income	800	625	607	(18)
Miscellaneous	-	500	500	-
Rentals	300	1,250	1,250	-
Total Revenues	56,960	63,202	63,068	(134)
<u>EXPENDITURES</u>				
Operating:				
Personal Services	64,000	44,000	43,821	179
Travel	850	3,675	3,658	17
Operating Services	850	3,200	3,136	64
Supplies	5,250	1,200	1,146	54
Total Expenditures	70,950	52,075	51,761	314
Excess (Deficiency) of revenues over expenditures	(13,990)	11,127	11,307	180
Unreserved Fund Balance-Beginning	72,486	72,486	72,486	-
Unreserved Fund Balance-Ending	\$ 58,496	\$ 83,613	\$ 83,793	\$ 180

See Independent Accountants' Compilation Report.

**NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, 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			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
WRE	\$ 26,000	\$ 41,000	\$ 39,225	\$ (1,775)
PSS	27,000	33,598	32,015	(1,583)
Total Revenues	53,000	74,598	71,240	(3,358)
<u>EXPENDITURES</u>				
Operating:				
Personal Services	53,000	79,000	75,579	3,421
Total Expenditures	53,000	79,000	75,579	3,421
Excess (Deficiency) of revenues over expenditures	-	(4,402)	(4,339)	63
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	-	(4,402)	(4,339)	63
Unreserved Fund Balance-Beginning	4,402	4,402	4,402	-
Unreserved Fund Balance-Ending	\$ 4,402	\$ -	\$ 63	\$ 63

See Independent Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

**NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA**

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

Greg Kincaid	\$	385
Edward Ashley Peters		315
Charles M. Watson		315
Drew Wiggers		420
Ethan Poland		385
	<u>\$</u>	<u>1,820</u>

See Independent Accountants' Compilation Report.

**NORTHEAST SOIL AND WATER CONSERVATION DISTRICT
WINNSBORO, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2022**

Ethan Poland
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	385
Reimbursements	-
Travel	222
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<u>\$ 438</u>