

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

**St. Landry Soil and Water Conservation District
Opelousas, Louisiana**

June 30, 2022

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To the Board of Commissioners
St. Landry Soil and Water Conservation District
Opelousas, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the St. Landry Soil and Water Conservation District of Opelousas, 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)**

ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 73,529
Accounts receivable	18,839
Certificates of deposit	62,071
Savings	149,192
Total Assets	\$ 303,631
Liabilities	
Accounts payable	\$ 20,790
Accrued compensated absences	8,009
Total Liabilities	28,799
Net Position	
Restricted	4,395
Unassigned	270,437
Total Net Position	274,832
Total liabilities and net position	\$ 303,631

ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2022

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
Governmental activities:				
General government	\$ 121,818	\$ -	\$ -	\$ (121,818)
Total Governmental Activities	\$ 121,818	\$ -	\$ -	(121,818)

General revenues:	
Farm bill funds	63,198
NRCS-PSS	41,602
Local drainage districts	7,000
State funds	38,748
NACD Grant	10,535
Bayou Mallet-319	3,480
Interest income	141
Total general revenues	164,704

Change in net position	42,886
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Net position at beginning of year	231,946
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Net position end of year	\$ 274,832
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FUND FINANCIAL STATEMENTS

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, 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	\$ 70,796	\$ 2,733	\$ 73,529
Accounts receivable	9,982	8,857	18,839
Certificates of deposit	62,071	-	62,071
Savings	145,492	3,700	149,192
TOTAL ASSETS	\$ 288,341	\$ 15,290	\$ 303,631
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts payable	\$ 9,895	\$ 10,895	\$ 20,790
Accrued compensated absences	8,009	-	8,009
Total Liabilities	17,904	10,895	28,799
<u>Fund Equity:</u>			
Restricted	-	4,395	4,395
Unassigned	270,437	-	270,437
Total Fund Equity	270,437	4,395	274,832
TOTAL LIABILITIES AND FUND EQUITY	\$ 288,341	\$ 15,290	\$ 303,631
Fund Balance of governmental fund	\$ 270,437	\$ 4,395	\$ 274,832
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	\$ 270,437	\$ 4,395	\$ 274,832

See independent accountants' compilation report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, 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:			
Farm bill funds	\$ 63,198	\$ -	\$ 63,198
NRCS-PSS	-	41,602	41,602
Local drainage districts	7,000	-	7,000
State funds	38,748	-	38,748
NACD Grant	-	10,535	10,535
Bayou Mallet-319	-	3,480	3,480
Other Revenue:			
Interest income	141	-	141
Total Revenues	109,087	55,617	164,704
<u>EXPENDITURES</u>			
Operating:			
Operating services	679	-	679
Personal services	66,915	51,522	118,437
Supplies	1,251	635	1,886
Travel	577	239	816
Total Expenditures	69,422	52,396	121,818
Excess (Deficiency) of revenues over expenditures	39,665	3,221	42,886
Unreserved Fund Balances-Beginning	230,772	1,174	231,946
Unreserved Fund Balances-Ending	\$ 270,437	\$ 4,395	\$ 274,832
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 270,437	\$ 4,395	\$ 274,832
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	\$ 270,437	\$ 4,395	\$ 274,832

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, 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			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill funds	\$ 40,000	\$ 65,000	\$ 63,198	\$ (1,802)
NRCS-PSS	-	-	-	-
Local drainage districts	7,200	7,000	7,000	-
State funds	39,462	38,744	38,748	4
Interest income	515	145	141	(4)
No till drill	26,000	-	-	-
Total Revenues	<u>113,177</u>	<u>110,889</u>	<u>109,087</u>	<u>(1,802)</u>
<u>EXPENDITURES</u>				
Operating:				
Operating services	-	700	679	21
Personal services	-	69,000	66,915	2,085
Supplies	-	1,300	1,251	49
Travel	-	600	577	23
Total Expenditures	<u>-</u>	<u>71,600</u>	<u>69,422</u>	<u>2,178</u>
Excess (Deficiency) of revenues over expenditures	<u>113,177</u>	<u>39,289</u>	<u>39,665</u>	<u>376</u>
Unreserved Fund Balances-Beginning	<u>230,772</u>	<u>230,772</u>	<u>230,772</u>	<u>-</u>
Unreserved Fund Balances-Ending	<u>\$ 343,949</u>	<u>\$ 270,061</u>	<u>\$ 270,437</u>	<u>\$ 376</u>

See independent accountants' compilation report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, 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**

	<u>SPECIAL REVENUE</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill funds	\$ -	\$ -	\$ -	\$ -
NRCS-PSS	43,075	43,300	41,602	(1,698)
NACD grant	-	10,535	10,535	-
Water Quality -319	11,850	3,635	3,480	(155)
Total Revenues	<u>54,925</u>	<u>57,470</u>	<u>55,617</u>	<u>(1,853)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	-	52,725	51,522	1,203
Supplies	-	650	635	15
Travel	-	239	239	-
Total Expenditures	<u>-</u>	<u>53,614</u>	<u>52,396</u>	<u>1,218</u>
Excess (Deficiency) of revenues over expenditures	<u>54,925</u>	<u>3,856</u>	<u>3,221</u>	<u>(635)</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	54,925	3,856	3,221	(635)
Unreserved Fund Balances-Beginning	<u>1,174</u>	<u>1,174</u>	<u>1,174</u>	<u>-</u>
Unreserved Fund Balances-Ending	<u>\$ 56,099</u>	<u>\$ 5,030</u>	<u>\$ 4,395</u>	<u>\$ (635)</u>

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

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

	<u>Amount</u>
Richard M. Hollier, III	\$ 315
Lee Hampton	350
Ike Boudreaux	385
Keith Latiolais	-
Fred Lavergne	315
	<u>\$ 1,365</u>

See independent accountants' compilation report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT
OPELOUSAS, LOUISIANA**

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

Ike Boudreaux
Chairman

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

See independent accountants' compilation report.