

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

**Acadia Soil and Water Conservation District  
Crowley, Louisiana**

**June 30, 2024**

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To the Board of Commissioners  
Acadia Soil and Water Conservation District  
Crowley, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Acadia Soil and Water Conservation District of Crowley, Louisiana ("the District"), as of and for the year ended June 30, 2024, 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.

*Langley, Williams & Co., LLP*

Lake Charles, Louisiana  
December 16, 2024

## BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)

**ACADIA SOIL AND WATER CONSERVATION DISTRICT**  
**CROWLEY, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2024**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 64,450
Accounts receivable	7,194
Prepaid assets	1,750
Certificates of deposit	<u>251,945</u>
<b>Total Assets</b>	<u><u>\$ 325,339</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 5,159
Accrued compensated absences	<u>3,545</u>
<b>Total Liabilities</b>	8,704
<b>NET POSITION</b>	
Restricted	42,634
Unrestricted	<u>274,001</u>
<b>Total Net Position</b>	<u><u>316,635</u></u>
<b>Total liabilities and net position</b>	<u><u>\$ 325,339</u></u>

See Independent Accountants' Compilation Report.

**ACADIA SOIL AND WATER CONSERVATION DISTRICT**  
**CROWLEY, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2024**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 153,827	\$ -	\$ -	\$ (153,827)
Total Governmental Activities	<u>\$ 153,827</u>	<u>\$ -</u>	<u>\$ -</u>	(153,827)
General revenues:				
				10,809
				9,394
				23,241
				43,108
				20,375
				40,384
				37,696
				6,262
				1,000
			Total general revenues	<u>192,269</u>
			Change in net position	38,442
			Net position - beginning of year, as previously stated	248,275
			Prior period adjustment	<u>29,918</u>
			Net position - beginning of year, as restated	<u>278,193</u>
			Net position - end of year	<u>\$ 316,635</u>

See Independent Accountants' Compilation Report.

## FUND FINANCIAL STATEMENTS



**ACADIA SOIL AND WATER CONSERVATION DISTRICT  
CROWLEY, LOUISIANA**

**Balance Sheet-Governmental Funds  
June 30, 2024**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2024</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 20,936	\$ 43,514	\$ 64,450
Accounts receivable (net of allowance for uncollectable accounts)	3,194	4,000	7,194
Prepaid assets	1,750	-	1,750
Certificates of deposit	251,945	-	251,945
<b>TOTAL ASSETS</b>	<b>\$ 277,825</b>	<b>\$ 47,514</b>	<b>\$ 325,339</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<u>Liabilities:</u>			
Accounts payable	\$ 279	\$ 4,880	\$ 5,159
Total Liabilities	279	4,880	5,159
<u>Fund Equity:</u>			
Restricted	-	42,634	42,634
Unrestricted	277,546	-	277,546
Total Fund Equity	277,546	42,634	320,180
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 277,825</b>	<b>\$ 47,514</b>	<b>\$ 325,339</b>
Fund Balance of governmental fund			\$ 320,180
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			(3,545)
Net Position of governmental activities			<u>\$ 316,635</u>

See Independent Accountants' Compilation Report.

**ACADIA SOIL AND WATER CONSERVATION DISTRICT  
CROWLEY, LOUISIANA**

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance- Governmental Funds**

**FOR THE YEAR ENDED JUNE 30, 2024**

			<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2024</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
NRCS-CWPPRA	\$ -	\$ 10,809	\$ 10,809
Targeted tech	-	9,394	9,394
Farm bill	23,241	-	23,241
State funds	43,108	-	43,108
Local government	20,375	-	20,375
Water quality (319)	-	40,384	40,384
NACD grant	-	37,696	37,696
Other Revenue:			
Interest income	6,262	-	6,262
Local-champion funding	-	1,000	1,000
Total Revenues	<u>92,986</u>	<u>99,283</u>	<u>192,269</u>
<b><u>EXPENDITURES</u></b>			
Operating:			
Operating services	1,443	-	1,443
Personal services	63,452	82,205	145,657
Supplies	47	15	62
Travel	4,639	1,749	6,388
Maintenance & repairs	-	277	277
Total Expenditures	<u>69,581</u>	<u>84,246</u>	<u>153,827</u>
<b>Excess of revenues over expenditures</b>	23,405	15,037	38,442
Fund Balances-Beginning, as previously stated	229,822	21,998	251,820
Prior period adjustment	24,519	5,399	29,918
Fund Balances-Beginning, as restated	<u>254,341</u>	<u>27,397</u>	<u>281,738</u>
Fund Balances-Ending	<u>\$ 277,746</u>	<u>\$ 42,434</u>	<u>\$ 320,180</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 38,442
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>\$ 38,442</u>

See Independent Accountants' Compilation Report.

## REQUIRED SUPPLEMENTARY INFORMATION

**ACADIA SOIL AND WATER CONSERVATION DISTRICT  
CROWLEY, 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, 2024**

	<b>GENERAL FUND</b>			<b>VARIANCE</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Farm bill	\$ 29,500	\$ 24,000	\$ 23,241	(759)
State funds	36,060	43,000	43,108	108
Local government	15,959	20,000	20,375	375
Other Revenue:				
Interest income	1,000	6,000	6,262	262
Total Revenues	<u>82,519</u>	<u>93,000</u>	<u>92,986</u>	<u>(14)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Equipment	1,000	-	-	-
Operating services	9,400	1,450	1,443	7
Personal services	56,000	63,500	63,452	48
Supplies	2,200	47	47	-
Travel	7,100	4,750	4,639	111
Total Expenditures	<u>75,700</u>	<u>69,747</u>	<u>69,581</u>	<u>166</u>
Excess of revenues over expenditures	6,819	23,253	23,405	152
Fund Balances-Beginning, as previously stated	229,822	229,822	229,822	
Prior period adjustment	24,519	24,519	24,519	
Fund Balance-Beginning,as restated	<u>254,341</u>	<u>254,341</u>	<u>254,341</u>	
Fund Balance-Ending	<u>\$ 261,160</u>	<u>\$ 277,594</u>	<u>\$ 277,746</u>	

See Independent Accountants' Compilation Report.

**ACADIA SOIL AND WATER CONSERVATION DISTRICT  
CROWLEY, 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, 2024**

	<b>SPECIAL REVENUE</b>			<b>VARIANCE</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
NRCS-CWPPRA	\$ 11,500	\$ 11,250	\$ 10,809	(441)
Water quality (319)	40,800	40,550	40,384	(166)
NRCS-FOWL project funds	10,900	-	-	-
NACD grant	17,000	39,250	37,696	(1,554)
Targeted tech	500	9,600	9,394	(206)
Other Revenue:				
Interest income	-	1,000	1,000	-
Total Revenues	<u>80,700</u>	<u>101,650</u>	<u>99,283</u>	<u>(2,367)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Equipment	1,000	-	-	-
Operating services	4,600	-	-	-
Personal services	71,000	85,750	82,205	3,545
Supplies	2,800	16	15	1
Travel	1,700	1,800	1,749	51
Maintenance & repairs	-	280	277	3
Total Expenditures	<u>81,100</u>	<u>87,846</u>	<u>84,246</u>	<u>3,600</u>
(Deficit) Excess of revenues (under) over expenditures	(400)	13,804	15,037	1,233
Fund Balances-Beginning, as previously stated	21,998	21,998	21,998	
Prior period adjustment	5,399	5,399	5,399	
Fund Balance-Beginning, as restated	<u>27,397</u>	<u>27,397</u>	<u>27,397</u>	
Fund Balance-Ending	<u>\$ 26,997</u>	<u>\$ 41,201</u>	<u>\$ 42,434</u>	

See Independent Accountants' Compilation Report.

## SUPPLEMENTARY INFORMATION

**ACADIA SOIL AND WATER CONSERVATION DISTRICT  
CROWLEY, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2024**

Glenn Simon  
Chairman

	Purpose	Amount
Per diem		\$ 420
Travel		751
		<u>\$ 1,171</u>

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