

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

**Jeff Davis Soil and Water Conservation District
Jennings, Louisiana**

June 30, 2022

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To the Board of Commissioners
Jeff Davis Soil and Water Conservation District
Jennings, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Jeff Davis Soil and Water Conservation 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
December 11, 2022

BASIC FINANCIAL STATEMENTS

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

JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, LOUISIANA
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 51,590
Accounts receivable	12,906
Capital assets (net of accumulated depreciation)	156
Total Assets	\$ 64,652
Liabilities	
Accounts payable	\$ 11,447
Accrued compensated absences	1,794
Total Liabilities	13,241
Net Position	
Investments in general fixed assets	156
Reserved	9,673
Unreserved	41,582
Total Net Position	51,411
Total liabilities and net position	\$ 64,652

See independent accountants' compilation report.

JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, 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	\$ 94,186	\$ -	\$ -	\$ (94,186)
Total Governmental Activities	\$ 94,186	\$ -	\$ -	(94,186)

General revenues:	
Water quality	44,477
Farm bill	26,651
State funds	34,980
Total general revenues	106,108

Change in net position	11,922
Net position at beginning of year	39,489
Net position end of year	\$ 51,411

See independent accountants' compilation report.

FUND FINANCIAL STATEMENTS

**JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, 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	\$ 44,036	\$ 7,554	\$ 51,590
Accounts receivable	5,135	7,771	12,906
TOTAL ASSETS	\$ 49,171	\$ 15,325	\$ 64,496
 <u>LIABILITIES and FUND BALANCE</u>			
Accounts payable	\$ 5,795	\$ 5,652	\$ 11,447
Accrued compensated absences	1,794	-	1,794
Total liabilities	7,589	5,652	13,241
Fund equity:			
Reserved	-	9,673	9,673
Unreserved	41,582	-	41,582
Total fund balance	41,582	9,673	51,255
TOTAL LIABILITIES and FUND EQUITY	\$ 49,171	\$ 15,325	\$ 64,496
Fund balance of governmental fund	\$ 41,582	\$ 9,673	\$ 51,255
Amounts reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:			
Depreciable capital assets, net of accumulated depreciation	-	-	156
Net position of governmental activities	\$ 41,582	\$ 9,673	\$ 51,411

See independent accountants' compilation report.

**JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, LOUISIANA**

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

	GENERAL FUND	SPECIAL REVENUE	TOTALS June 30, 2022
<u>REVENUES</u>			
Intergovernmental Revenue:			
Water quality	\$ -	\$ 44,477	\$ 44,477
Farm bill	26,651	-	26,651
State funds	34,980	-	34,980
Total revenues	61,631	44,477	106,108
<u>EXPENDITURES</u>			
Operating:			
Operating services	2,470	400	2,870
Personal services	45,331	44,290	89,621
Travel	1,464	-	1,464
Miscellaneous	75	-	75
Total expenditures	49,340	44,690	94,030
Excess (Deficiency) of revenues over expenditures	12,291	(213)	12,078
Fund balance, beginning of year	29,291	9,886	39,177
Fund balance, ending of year	\$ 41,582	\$ 9,673	\$ 51,255
Total net change in fund balance - governmental fund - per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 41,582	\$ 9,673	\$ 51,255
Amounts reported for governmental activities in the Statement of Activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
Depreciation expense for the year ended June 30, 2022			156
Change in net position of governmental activities	\$ 41,582	\$ 9,673	\$ 51,411

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, 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:				
Farm bill	\$ 13,000	\$ 26,651	\$ 26,651	\$ -
State funds	34,500	34,976	34,980	4
Total revenues	47,500	61,627	61,631	4
<u>EXPENDITURES</u>				
Operating:				
Personal services	44,875	45,092	45,331	(239)
Travel	1,200	1,463	1,464	(1)
Operating services	2,175	2,470	2,470	-
Area IV meeting	150	75	75	-
Total expenditures	48,400	49,100	49,340	(240)
Excess (Deficiency) of revenues over expenditures	(900)	12,527	12,291	(236)
Fund balance, beginning of year	29,291	29,291	29,291	-
Fund balance, end of year	\$ 28,391	\$ 41,818	\$ 41,582	\$ (236)

See independent accountants' compilation report.

**JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, 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	
<u>REVENUES</u>				
Intergovernmental revenue:				
Program specialist	\$ 43,837	\$ 43,982	\$ 44,077	\$ 95
Water quality-319	-	400	400	-
Interest income	10	10	-	(10)
Total revenues	<u>43,847</u>	<u>44,392</u>	<u>44,477</u>	<u>85</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	43,837	43,982	44,290	(308)
Operating services	-	400	400	-
Total expenditures	<u>43,837</u>	<u>44,382</u>	<u>44,690</u>	<u>(308)</u>
Excess (Deficiency) of revenues over expenditures	10	10	(213)	(223)
Fund balance, beginning of year	<u>9,886</u>	<u>9,886</u>	<u>9,886</u>	<u>-</u>
Fund balance, end of year	<u>\$ 9,896</u>	<u>\$ 9,896</u>	<u>\$ 9,673</u>	<u>\$ (223)</u>

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

**JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, LOUISIANA**

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

	<u>Amount</u>
Tim Wild	\$ -
Cody Hayes	-
Scott Romero	-
Joe Tupper	-
Eric Brown	-
	<u>\$ -</u>

See independent accountants' compilation report.

**JEFF DAVIS SOIL & WATER CONSERVATION DISTRICT
JENNINGS, LOUISIANA**

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

Tim Wild
Chairman

Purpose	Amount
Salary	\$ -
Reimbursements	-
Travel	-
	<u>\$ -</u>

See independent accountants' compilation report.