

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

**Evangeline Soil and Water Conservation District
Ville Platte, Louisiana**

June 30, 2023

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To the Board of Commissioners
Evangeline Soil and Water Conservation District
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Evangeline Soil and Water Conservation District of Jennings, Louisiana ("the District"), as of and for the year ended June 30, 2023, 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.

Lake Charles, Louisiana
December 21, 2023

BASIC FINANCIAL STATEMENTS

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

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 86,103
Receivables (net of allowances for uncollectibles)	42,750
Prepaid assets	3,531
Certificate of deposit	217,439
Total Assets	\$ 349,823
LIABILITIES	
Accounts payable	\$ 17,715
Accrued compensated absences	4,587
Total Liabilities	22,302
NET POSITION	
Restricted	111,537
Unrestricted	215,984
Total Net Position	327,521
Total Liabilities and Net Position	\$ 349,823

See Independent Accountants' Compilation Report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2023

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 187,256	\$ -	\$ -	\$ (187,256)
Total Governmental Activities	\$ 187,256	\$ -	\$ -	(187,256)

General revenues:	
Farm bill funds	29,801
Local-parish government	6,000
State funds	41,101
Water Quality	41,773
Feral	6,900
Interest income	1,189
Miscellaneous	25
LWAG	81,092
Total general revenues	207,881

Change in net position 20,625

Net position at beginning of year 306,896

Net position end of year \$ 327,521

FUND FINANCIAL STATEMENTS

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**Balance Sheet-Governmental Funds
June 30, 2023**

	GOVERNMENTAL FUND		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<u>ASSETS</u>			
Cash and cash equivalents	\$ 3,397	\$ 82,706	\$ 86,103
Receivables (net of allowances for uncollectibles)	15,750	27,000	42,750
Prepaid assets	1,700	1,831	3,531
Certificate of deposit	217,439	-	217,439
TOTAL ASSETS	\$ 238,286	\$ 111,537	\$ 349,823
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts payable	\$ 17,715	\$ -	\$ 17,715
Total Liabilities	17,715	-	17,715
<u>Fund Equity:</u>			
Restricted	-	111,537	111,537
Unrestricted	220,571	-	220,571
Total Fund Equity	220,571	111,537	332,108
TOTAL LIABILITIES AND FUND EQUITY	\$ 238,286	\$ 111,537	\$ 349,823
Fund Balance of governmental fund			\$ 332,108
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			(4,587)
Net Position of governmental activities			\$ 327,521

See Independent Accountants' Compilation Report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2023**

	<u>GOVERNMENTAL FUNDS</u>		<u>TOTALS</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>JUNE 30, 2023</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
Farm bill funds	\$ 29,801	\$ -	\$ 29,801
Local-parish government	6,000	-	6,000
State funds	41,101	-	41,101
Water Quality	-	41,773	41,773
Feral	6,900	-	6,900
Other Revenue:			
Interest income	1,189	-	1,189
Miscellaneous	25	-	25
LWAG	-	81,092	81,092
Total Revenues	<u>85,016</u>	<u>122,865</u>	<u>207,881</u>
<u>EXPENDITURES</u>			
Operating:			
Operating services	3,962	-	3,962
Personal services	74,517	13,408	87,925
Travel	1,473	-	1,473
Supplies	1,510	1,100	2,610
Equipment	5,733	-	5,733
Miscellaneous	5,453	-	5,453
LWAG	-	80,100	80,100
Total Expenditures	<u>92,648</u>	<u>94,608</u>	<u>187,256</u>
(Deficiency) Excess of revenues (under) over expenditures	(7,632)	28,257	20,625
Fund Balances-Beginning, previously stated	223,616	83,280	306,896
Prior period adjustment	4,587	-	4,587
Fund Balances-Beginning, restated	<u>228,203</u>	<u>83,280</u>	<u>311,483</u>
Fund Balances-Ending	<u>\$ 220,571</u>	<u>\$ 111,537</u>	<u>\$ 332,108</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 20,625
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>\$ 20,625</u>

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, 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, 2023**

	GENERAL FUND			VARIANCE
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill funds	\$ 34,319	\$ 31,000	\$ 29,801	(1,199)
Local-parish government	6,000	6,000	6,000	-
State funds	43,100	43,100	41,101	(1,999)
Feral	-	6,900	6,900	-
Other Revenue:				
Interest income	650	1,150	1,189	39
Miscellaneous	-	25	25	-
Total Revenues	84,069	88,175	85,016	(3,159)
<u>EXPENDITURES</u>				
Operating:				
Operating services	3,300	4,000	3,962	38
Personal services	65,000	76,000	74,517	1,483
Travel	800	1,500	1,473	27
Supplies	650	1,525	1,510	15
Equipment	-	5,773	5,733	40
Maintenance & Repairs	5,200	5,500	5,453	47
Total Expenditures	74,950	94,298	92,648	1,603
(Deficiency) Excess of revenues (under) over expenditures	9,119	(6,123)	(7,632)	
Fund Balance-Beginning, restated	228,203	228,203	228,203	
Fund Balance-Ending	\$ 237,322	\$ 222,080	\$ 220,571	

See Independent Accountants' Compilation Report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, 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, 2023**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
Water Quality	\$ 20,000	\$ 43,000	\$ 41,773	(1,227)
Other Revenue:				
LWAG	-	85,000	81,092	(3,908)
Total Revenues	<u>20,000</u>	<u>128,000</u>	<u>122,865</u>	<u>(5,135)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	12,000	13,500	13,408	92
Supplies	350	1,100	1,100	-
LWAG	-	82,080	80,100	1,980
Total Expenditures	<u>12,350</u>	<u>96,680</u>	<u>94,608</u>	<u>2,072</u>
Excess of revenues over expenditures	7,650	31,320	28,257	
Fund Balance-Beginning	<u>83,280</u>	<u>83,280</u>	<u>83,280</u>	
Fund Balance-Ending	<u>\$ 90,930</u>	<u>\$ 114,600</u>	<u>\$ 111,537</u>	

See Independent Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2023**

Jeremy Slade
Chairman

	Purpose	Amount
Per diem		<u>\$ 385</u>
		<u>\$ 385</u>

See Independent Accountants' Compilation Report.