

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

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

**June 30, 2023**

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet – Governmental Fund	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	10
REQUIRED SUPPLEMENTARY INFORMATION:	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	12
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-Special Revenue Fund	13
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	15



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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 funds of the St. Landry Soil and Water Conservation District of Opelousas, 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  
September 14, 2023

## **BASIC FINANCIAL STATEMENTS**

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

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 249,323
Accounts receivable	18,178
Certificates of deposit	62,131
<b>Total Assets</b>	<b>\$ 329,632</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 21,391
Accrued compensated absences	6,517
<b>Total Liabilities</b>	<b>27,908</b>
<b>NET POSITION</b>	
Restricted	7,564
Unassigned	294,160
<b>Total Net Position</b>	<b>301,724</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 329,632</b>

See Independent Accountants' Compilation Report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 172,178	\$ -	\$ -	\$ (172,178)
Total Governmental Activities	\$ 172,178	\$ -	\$ -	(172,178)

General revenues:	
Farm bill funds	52,517
NRCS-PSS	43,809
Local drainage districts	7,600
State funds	38,940
NACD grant	40,800
Water quality	638
Feral hog traps	10,860
UL land judging	1,480
Interest income	924
Miscellaneous	1,102
Rentals	400
Total general revenues	199,070

Change in net position 26,892

Net position at beginning of year 274,832

Net position end of year \$ 301,724

**FUND FINANCIAL STATEMENTS**



**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT  
OPELOUSAS, LOUISIANA  
Balance Sheet-Governmental Fund  
June 30, 2023**

	<b>GOVERNMENTAL FUND</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2023</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 237,777	\$ 11,546	\$ 249,323
Accounts receivable	11,519	6,659	18,178
Certificates of deposit	62,131	-	62,131
<b>TOTAL ASSETS</b>	<b>\$ 311,427</b>	<b>\$ 18,205</b>	<b>\$ 329,632</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	\$ 10,750	\$ 10,641	\$ 21,391
Total liabilities	10,750	10,641	21,391
<b><u>Fund Equity:</u></b>			
Restricted	-	7,564	7,564
Unassigned	300,677	-	300,677
Total fund equity	300,677	7,564	308,241
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 311,427</b>	<b>\$ 18,205</b>	<b>\$ 329,632</b>
Fund Balance of governmental fund			\$ 308,241
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			(6,517)
Net Position of governmental activities			<b>\$ 301,724</b>

See independent accountants' compilation report.

**ST. LANDRY SOIL AND WATER CONSERVATION DISTRICT**  
**OPELOUSAS, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Fund**  
**For the Year Ended June 30, 2023**

	GOVERNMENTAL FUNDS		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<b>REVENUES</b>			
Intergovernmental Revenue:			
Farm bill funds	\$ 52,517	\$ -	\$ 52,517
NRCS-PSS	-	43,809	43,809
Local drainage districts	7,600	-	7,600
State funds	38,940	-	38,940
NACD grant	-	40,800	40,800
Water quality	-	638	638
Feral hog traps	-	10,860	10,860
Other Revenue:			
UL land judging	1,480	-	1,480
Interest income	924	-	924
Miscellaneous	1,102	-	1,102
Rentals	400	-	400
<b>Total Revenues</b>	<b>102,963</b>	<b>96,107</b>	<b>199,070</b>
<b>EXPENDITURES</b>			
Operating:			
Operating services	2,156	-	2,156
Personal services	71,436	82,075	153,511
Supplies	1,664	299	1,963
Travel	1,206	-	1,206
Equipment-drill repair	-	10,564	10,564
UL land judging	1,676	-	1,676
Miscellaneous	1,102	-	1,102
<b>Total Expenditures</b>	<b>79,240</b>	<b>92,938</b>	<b>172,178</b>
<b>Excess of revenues over expenditures</b>	<b>23,723</b>	<b>3,169</b>	<b>26,892</b>
Fund Balances-Beginning, as previously stated	270,437	4,395	274,832
Prior period adjustment	6,517	-	6,517
Fund Balances-Beginning, restated	276,954	4,395	281,349
Fund Balances-Ending	<b>\$ 300,677</b>	<b>\$ 7,564</b>	<b>\$ 308,241</b>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 26,892
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			<b>\$ 26,892</b>

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, 2023**

	<b>GENERAL FUND</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Farm bill funds	\$ 63,450	\$ 52,517	\$ 52,517	\$ -
Local drainage districts	7,000	7,600	7,600	-
State funds	38,744	38,940	38,940	-
Other Revenue:				
UL Land Judging	-	1,500	1,480	(20)
Interest income	300	912	924	12
Miscellaneous	-	1,102	1,102	-
Rentals	-	400	400	-
Total Revenues	<u>109,494</u>	<u>102,971</u>	<u>102,963</u>	<u>(8)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	750	2,200	2,156	44
Personal services	64,850	73,250	71,436	1,814
Supplies	1,500	1,693	1,664	29
Travel	1,000	1,210	1,206	4
UL Land Judging	-	1,676	1,676	-
Miscellaneous	-	1,102	1,102	-
Total Expenditures	<u>68,100</u>	<u>81,131</u>	<u>79,240</u>	<u>1,891</u>
Excess of revenues over expenditures	41,394	21,840	23,723	
Fund Balances-Beginning	<u>270,437</u>	<u>270,437</u>	<u>276,954</u>	
Fund Balances-Ending	<u>\$ 311,831</u>	<u>\$ 292,277</u>	<u>\$ 300,677</u>	

**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 - Special Revenue Fund  
For the Year Ended June 30, 2023**

	<b>SPECIAL REVENUE</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
NRCS-PSS	\$ 43,300	\$ 44,700	\$ 43,809	\$ (891)
NACD grant	37,000	40,800	40,800	-
Water quality	4,550	650	638	(12)
Feral hog traps	-	10,860	10,860	-
Total Revenues	<u>84,850</u>	<u>97,010</u>	<u>96,107</u>	<u>(903)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	900	192	-	192
Personal services	83,300	84,785	82,075	2,710
Supplies	650	308	299	9
Equipment	-	10,860	10,564	296
Total Expenditures	<u>84,850</u>	<u>96,145</u>	<u>92,938</u>	<u>3,207</u>
Excess of revenues over expenditures	-	865	3,169	
Fund Balances-Beginning	<u>4,395</u>	<u>4,395</u>	<u>4,395</u>	
Fund Balances-Ending	<u>\$ 4,395</u>	<u>\$ 5,260</u>	<u>\$ 7,564</u>	

See independent accountants' compilation report.

**SUPPLEMENTARY INFORMATION**

**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, 2023**

Ike Boudreaux  
Chairman

	Purpose	<u>Amount</u>
Per diem		\$ 420
Travel		99
Registration fees		<u>210</u>
		<u>\$ 729</u>

See independent accountants' compilation report.