

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

**Boeuf River Soil and Water Conservation District
Rayville, Louisiana**

June 30, 2022

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To the Board of Commissioners
Boeuf River Soil and Water Conservation District
Rayville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Boeuf River Soil and Water Conservation District of Rayville, 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 13, 2022

BASIC FINANCIAL STATEMENTS

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

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA
Statement of Net Position
June 30, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 87,167
Accounts Receivable	10,129
Prepaid Assets	1,500
Certificates of Deposit	163,280
Total Assets	\$ 262,076
Liabilities	
Accounts Payable	\$ 4,650
Accrued Compensated Absences	11,361
Total Liabilities	16,011
Net Position	
Restricted	11,229
Unassigned	234,836
Total Net Position	246,065
Total liabilities and net position	\$ 262,076

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2022**

<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	\$ 186,415	\$ -	\$ -	\$ (186,415)
Total Governmental Activities	<u>\$ 186,415</u>	<u>\$ -</u>	<u>\$ -</u>	(186,415)

General revenues:	
Farm Bill	43,132
State Funds	65,748
Water Quality (319)	36,196
PSS	38,505
USDA Watershed	9,991
Interest Income	4,161
Total general revenues	<u>197,733</u>

Change in net position 11,318

Net position at beginning of year 234,747

Net position end of year \$ 246,065

FUND FINANCIAL STATEMENTS

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, 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	\$ 76,418	\$ 10,749	\$ 87,167
Accounts Receivable	5,479	4,650	10,129
Prepaid Assets	1,020	480	1,500
Certificates of Deposit	163,280	-	163,280
TOTAL ASSETS	246,197	15,879	262,076
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ -	\$ 4,650	\$ 4,650
Accrued Compensated Absences	11,361	-	11,361
Total Liabilities	11,361	4,650	16,011
<u>Fund Equity:</u>			
Restricted	-	11,229	11,229
Unassigned	234,836	-	234,836
Total Fund Equity	234,836	11,229	246,065
TOTAL LIABILITIES AND FUND EQUITY	\$ 246,197	\$ 15,879	\$ 262,076
Fund Balance of governmental fund	\$ 234,836	\$ 11,229	\$ 246,065
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	\$ 234,836	\$ 11,229	\$ 246,065

See Independent Accountants' Compilation Report

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

**Statement of Revenue, 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:			
Farm Bill	\$ 43,132	\$ -	\$ 43,132
State Funds	65,748	-	65,748
Water Quality (319)	-	36,196	36,196
PSS	-	38,505	38,505
USDA Watershed	-	9,991	9,991
Other Revenue:			
Interest Income	4,161	-	4,161
Total Revenues	113,041	84,692	197,733
<u>EXPENDITURES</u>			
Operating:			
Personal Services	97,125	68,110	165,235
Travel	740	-	740
Operating Services	4,580	-	4,580
Supplies	569	-	569
USDA Watershed	-	9,991	9,991
Aerial Gunning	-	5,300	5,300
Total Expenditures	103,014	83,401	186,415
Excess (Deficiency) of revenues over expenditures	10,027	1,291	11,318
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	10,027	1,291	11,318
Unreserved Fund Balances-Beginning	224,809	9,938	234,747
Unreserved Fund Balances-Ending	\$ 234,836	\$ 11,229	\$ 246,065
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 234,836	\$ 11,229	\$ 246,065
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	\$ 234,836	\$ 11,229	\$ 246,065

See Independent Accountants' Compilation Report

REQUIRED SUPPLEMENTARY INFORMATION

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, 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	\$ 53,824	\$ 45,000	\$ 43,132	\$ (1,868)
State Funds	66,298	66,298	65,748	(550)
Other Revenue:				
Interest	3,340	1,800	4,161	2,361
Total Revenues	123,462	113,098	113,041	(57)
<u>EXPENDITURES</u>				
Operating:				
Personal Services	91,800	97,500	97,125	375
Travel	400	750	740	10
Operating Services	4,475	4,600	4,580	20
Supplies	1,215	600	569	31
Total Expenditures	97,890	103,450	103,014	436
Excess (Deficiency) of revenues over expenditures	25,572	9,648	10,027	379
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	25,572	9,648	10,027	379
Unreserved Fund Balance-Beginning	224,809	224,809	224,809	-
Unreserved Fund Balance-Ending	\$ 250,381	\$ 234,457	\$ 234,836	\$ 379

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, 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			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
USDA/NRCS/OSWC Program Specialist	\$ 43,640	\$ 34,000	\$ 38,505	\$ 4,505
Water Quality (319)	42,125	40,000	36,196	(3,804)
USDA Watershed	-	9,992	9,991	(1)
Total Revenues	<u>85,765</u>	<u>83,992</u>	<u>84,692</u>	<u>700</u>
<u>EXPENDITURES</u>				
Operating:				
Personal Services	83,475	86,000	68,110	17,890
USDA Watershed	-	9,992	9,991	1
Aerial Gunning	5,300	5,300	5,300	-
Total Expenditures	<u>88,775</u>	<u>101,292</u>	<u>83,401</u>	<u>17,891</u>
Excess (Deficiency) of revenues over expenditures	<u>(3,010)</u>	<u>(17,300)</u>	<u>1,291</u>	<u>18,591</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(3,010)	(17,300)	1,291	18,591
Unreserved Fund Balance-Beginning	<u>9,938</u>	<u>9,938</u>	<u>9,938</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 6,928</u>	<u>\$ (7,362)</u>	<u>\$ 11,229</u>	<u>\$ 18,591</u>

SUPPLEMENTARY INFORMATION

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

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

Everett Calloway	\$	350
Shane Hart		385
Christopher Johnson		210
Dustin Morris		315
John Lowery		315
		<hr/>
	\$	<u>1,575</u>

See Independent Accountants' Compilation Report

**BOEUF RIVER SOIL AND WATER CONSERVATION DISTRICT
RAYVILLE, LOUISIANA**

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

Dustin Morris
Chairman

Purpose	<u>Amount</u>
Salary	-
Benefits-insurance	-
Benefits-retirement	-
Benefits-other (describe)	-
Benefits-other (describe)	-
Benefits-other (describe)	-
Car allowance	-
Vehicle provided by government (enter amount reported on W-2)	-
Per diem	315
Reimbursements	-
Travel	113
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses (example: travel advancements, etc.)	-
Special meals	-
Other	-
	<u> </u>
	<u>\$ 428</u>