

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

**Upper Delta Soil and Water Conservation District
New Roads, Louisiana**

June 30, 2023

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Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

To the Board of Commissioners
Upper Delta Soil and Water Conservation District
New Roads, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Upper Delta Soil and Water Conservation District of New Roads, 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 20, 2023

BASIC FINANCIAL STATEMENTS

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

UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA
Statement of Net Position
June 30, 2023

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 114,555
Receivables (net of allowances for uncollectibles)	43,860
Total Assets	\$ 158,415
LIABILITIES	
Accounts payable	\$ 28,280
Total Liabilities	28,280
NET POSITION	
Restricted-special revenue	29,971
Unrestricted	100,164
Total Net Position	130,135
Total Liabilities and Net Position	\$ 158,415

See Independent Accountants' Compilation Report.

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, 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	\$ 131,136	\$ -	\$ -	\$ (131,136)
Total Governmental Activities	\$ 131,136	\$ -	\$ -	(131,136)

General revenues:	
Farm bill funds	37,590
Local-parish government	6,570
NRCS-Watershed	73,046
State funds	31,464
Rentals	2,055
Total general revenues	150,725

Change in net position 19,589

Net position at beginning of year 110,546

Net position end of year \$ 130,135

FUND FINANCIAL STATEMENTS

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

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

	GOVERNMENTAL FUND		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<u>ASSETS</u>			
Cash and cash equivalents	\$ 93,584	\$ 20,971	\$ 114,555
Receivables (net of allowances for uncollectibles)	8,860	35,000	43,860
TOTAL ASSETS	\$ 102,444	\$ 55,971	\$ 158,415
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts payable and accrued liabilities	\$ 2,280	\$ 26,000	\$ 28,280
Total Liabilities	2,280	26,000	28,280
<u>Fund Equity:</u>			
Restricted-special revenue	-	29,971	29,971
Unrestricted	100,164	-	100,164
Total Fund Equity	100,164	29,971	130,135
TOTAL LIABILITIES AND FUND EQUITY	\$ 102,444	\$ 55,971	\$ 158,415
Fund Balance of governmental fund			\$ 130,135
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			\$ 130,135

See Independent Accountants' Compilation Report.

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

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

<u>REVENUES</u>	GOVERNMENTAL FUNDS		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
Intergovernmental Revenue:			
Farm bill funds	\$ 37,590	\$ -	\$ 37,590
Local-parish government	6,570	-	6,570
NRCS-Watershed	-	73,046	73,046
State funds	31,464	-	31,464
Other Revenue:			
Rentals	2,055	-	2,055
Total Revenues	77,679	73,046	150,725
 <u>EXPENDITURES</u>			
Operating:			
Operating services	4,031	-	4,031
Personal services	47,158	-	47,158
Travel	12,110	-	12,110
Equipment	5,074	-	5,074
Engineering/research cost	-	62,763	62,763
Total Expenditures	68,373	62,763	131,136
 Excess of revenues over expenditures	9,306	10,283	19,589
 Fund Balances-Beginning	97,573	12,973	110,546
 Fund Balances-Ending	\$ 106,879	\$ 23,256	\$ 130,135
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 19,589
 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			\$ 19,589

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, 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			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill funds	\$ 14,000	\$ 38,767	\$ 37,590	(1,177)
Local-parish government	6,840	6,840	6,570	(270)
State funds	31,476	31,476	31,464	(12)
Other Revenue:				
Rentals	1,000	2,105	2,055	(50)
Total Revenues	53,316	79,188	77,679	(1,509)
<u>EXPENDITURES</u>				
Operating:				
Operating services	1,900	5,685	4,031	1,654
Personal services	42,000	47,250	47,158	92
Travel	5,100	12,110	12,110	-
Supplies	52	-	-	-
Equipment	2,580	5,090	5,074	16
Total Expenditures	51,632	70,135	68,373	1,762
Excess of revenues over expenditures	1,684	9,053	9,306	
Fund Balance-Beginning	97,573	97,573	97,573	
Fund Balance-Ending	\$ 99,257	\$ 106,626	\$ 106,879	

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, 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**

	<u>SPECIAL REVENUE</u>			<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>				
Intergovernmental Revenue:				
NRCS-watershed	\$ 15,000	\$ 75,000	\$ 73,046	(1,954)
Total Revenues	<u>15,000</u>	<u>75,000</u>	<u>73,046</u>	<u>(1,954)</u>
<u>EXPENDITURES</u>				
Operating:				
Engineering/research cost	15,000	65,000	62,763	2,237
Total Expenditures	<u>15,000</u>	<u>65,000</u>	<u>62,763</u>	<u>2,237</u>
Excess of revenues over expenditures	-	10,000	10,283	
Fund Balance-Beginning	<u>12,973</u>	<u>12,973</u>	<u>12,973</u>	
Fund Balance-Ending	<u>\$ 12,973</u>	<u>\$ 22,973</u>	<u>\$ 23,256</u>	

SUPPLEMENTARY INFORMATION

**UPPER DELTA SOIL AND WATER CONSERVATION DISTRICT
NEW ROADS, LOUISIANA**

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

Andrew Price Gay, Jr.
Chairman

	Purpose	Amount
Travel		\$ 248
Registration fees		220
Conference travel		797
		<u>\$ 1,265</u>

See Independent Accountants' Compilation Report.