

**LASALLE SOIL & WATER  
CONSERVATION DISTRICT  
Jena, Louisiana  
Financial Statements  
June 30, 2023**

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## **THE VERCHER GROUP**

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### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

Association of  
Certified Fraud Examiners

### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Board of Directors  
LaSalle Soil & Water Conservation District  
P.O. Box 1638  
Jena, LA 71342

Management is responsible for the accompanying financial statements of the LaSalle Soil & Water Conservation District, as of and for the year ended June 30, 2023, which collectively comprise the district's basic financial statements, 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 AICPA. 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.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and Budgetary Comparison 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. Management has omitted Management's Discussion and Analysis and Budget Comparison that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, 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.

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.

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

*The Vercher Group*

Jena, Louisiana  
September 13, 2023

## **Basic Financial Statements**

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2023**

		<b>GENERAL FUND</b>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash & Cash Equivalents	\$	33,884
Accounts Receivable		2,616
<b>TOTAL CURRENT ASSETS</b>		<u>36,500</u>
<b>NON-CURRENT ASSETS</b>		
Capital Assets, Net of Accumulated Depreciation		11,778
<b>TOTAL NON-CURRENT ASSETS</b>		<u>11,778</u>
<b>TOTAL ASSETS</b>		<u>48,278</u>
<b>LIABILITIES</b>		
Accounts Payable		7,160
<b>TOTAL LIABILITIES</b>		<u>7,160</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets		11,778
Unrestricted		29,340
<b>TOTAL NET POSITION</b>	\$	<u><u>41,118</u></u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2023**

<b>GOVERNMENTAL ACTIVITIES</b>	Expenses	<b>PROGRAM REVENUES</b>			Net (Expenses)/ Revenue	<b>NET (EXPENSES) REVENUES &amp; CHANGE IN NET POSITION</b> Governmental Activities
	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions			
General	\$ (97,578)	\$ -0-	\$ -0-	\$ -0-	\$ (97,578)	\$ (97,578)
<b>GENERAL REVENUES</b>						
					49,372	
					-0-	
					8,736	
					25,414	
					73	
					8,337	
					91,932	
<b>CHANGE IN NET POSITION</b>						
					(5,646)	
<b>NET POSITION-BEGINNING</b>						
					46,764	
<b>NET POSITION-ENDING</b>						
					\$ 41,118	

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Balance Sheet, Governmental Funds**  
**June 30, 2023**

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 33,884
Accounts Receivable	2,616
<b>TOTAL ASSETS</b>	<u>36,500</u>
 <b>LIABILITIES</b>	
Accounts Payable	7,160
Accumulated Leave	-0-
<b>TOTAL LIABILITIES</b>	<u>7,160</u>
 <b>FUND BALANCES</b>	
Unassigned	<u>29,340</u>
<b>TOTAL FUND BALANCES</b>	<u>29,340</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	 \$ <u>36,500</u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Reconciliation of the Balance Sheet**  
**to the Statement of Net Position**  
**Governmental Funds**  
**June 30, 2023**

Total Fund Balance – Governmental Funds	\$	29,340
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Amounts reported for governmental activities in the  
Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds		11,778
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Long-term liabilities are not due and payable in the  
current period and therefore are not reported in the  
governmental funds.

Total Net Position of Governmental Activities	\$	<div style="text-align: right;"> <span style="border-top: 1px dashed black; padding-top: 2px;">-0-</span>  <span style="border-bottom: 3px double black; padding-bottom: 2px;">41,118</span> </div>
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See independent accountant's report.



**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Statement of Revenues, Expenditures & Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2023**

	<u><b>GENERAL FUND</b></u>
<b>REVENUES</b>	
Intergovernmental Revenue:	
State	\$ 36,565
Farm Bill	12,807
Spreader Rent	-0-
Seedling Sale	8,736
Grant	25,414
Interest Income	73
Other Revenue	8,337
<b>TOTAL REVENUES</b>	<u>91,932</u>
<b>EXPENDITURES</b>	
Personnel Services	36,159
Travel	3,329
Operating Services	8,219
Supplies	9,419
Repairs & Maintenance	11,234
Capital Outlay	-0-
Septic Pump outs	23,725
Outreach Program	2,641
<b>TOTAL EXPENDITURES</b>	<u>94,726</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(2,794)
<b>FUND BALANCE-BEGINNING</b>	<u>32,134</u>
<b>FUND BALANCE-ENDING</b>	<u>\$ 29,340</u>

See independent accountant's report.

**LASALLE SOIL & WATER CONSERVATION DISTRICT**  
**JENA, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances**  
**to the Statement of Activities**  
**Governmental Funds**  
**For the Year Ended June 30, 2023**

Net Change in Fund Balance – Total Governmental Funds	\$	(2,794)
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Amounts reported for governmental activities in the Statement of Activities are different because:

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-	
Principal Paid	-0-	

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. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	-0-	
Depreciation	(2,852)	(2,852)

Change in Net Position of Governmental Activities	\$	(5,646)
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See independent accountant's report.

## **Supplemental Information**

**LASALLE SOIL & WATER CONSERVATION DISTRICT  
JENA, LOUISIANA  
Schedule of Compensation Benefits and Other Payments  
to Agency Head or Chief Executive Officer  
For the Year Ended June 30, 2023**

Steve Andrews, Chairman 07/01/22- 06/30/23

Purpose	Amount
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (Expense Allowance)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	72
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

\*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.