

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

**Lower Delta Soil and  
Water Conservation District  
Donaldsonville, Louisiana**

**June 30, 2022**

## 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	12-13
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation to Board Members	15
Schedule of Compensation, Benefits, and Other Payments to Agency Head	16



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To the Board of Commissioners  
Lower Delta Soil and Water Conservation District  
Donaldsonville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Lower Delta Soil and Water Conservation District of Donaldsonville, 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  
November 8, 2022

**BASIC FINANCIAL STATEMENTS**

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

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 51,489
Certificates of deposit	132,949
Accounts receivable (net of allowance for uncollectable accounts)	9,058
Prepaid asset	836
<b>Total Assets</b>	<b>\$ 194,332</b>
<b>Liabilities</b>	
Accounts payable	\$ 14,650
Accrued compensated absences	12,259
<b>Total Liabilities</b>	26,909
<b>Net Position</b>	
Unassigned	167,423
<b>Total Net Position</b>	<b>167,423</b>
<b>Total liabilities and net position</b>	<b>\$ 194,332</b>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA  
Statement of Activities  
For the Year Ended June 30, 2022**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 102,691	\$ -	\$ -	\$ (102,691)
Total Governmental Activities	\$ 102,691	\$ -	\$ -	(102,691)
General revenues:				
				12,500
				50,112
				17,396
				28,577
				120
			Total general revenues	108,705
			Change in net position	6,014
			Net position at beginning of year	161,409
			Net position end of year	\$ 167,423

**FUND FINANCIAL STATEMENTS**



**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE , LOUISIANA**

**Balance Sheet-Governmental Fund  
June 30, 2022**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2022</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 51,489	\$ -	\$ 51,489
Certificates of deposit	132,949	-	132,949
Accounts receivable (net of allowance for uncollectable accounts)	4,176	4,882	9,058
Prepaid asset	836	-	836
<b>TOTAL ASSETS</b>	<b>\$ 189,450</b>	<b>\$ 4,882</b>	<b>\$ 194,332</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	\$ 9,768	\$ 4,882	\$ 14,650
Accrued compensated absences	12,259	-	12,259
Total Liabilities	22,027	4,882	26,909
<b><u>Fund Equity:</u></b>			
Unassigned	167,423	-	167,423
Total Fund Equity	167,423	-	167,423
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 189,450</b>	<b>\$ 4,882</b>	<b>\$ 194,332</b>
Fund Balance of governmental fund	\$ 167,423	\$ -	\$ 167,423
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	\$ 167,423	\$ -	\$ 167,423

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Fund  
For the Year Ended June 30, 2022**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS JUNE 30, 2022</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
Local-parish	\$ 12,500	\$ -	\$ 12,500
State funds	50,112	-	50,112
Farm bill funds	17,396	-	17,396
NACD-PSS	-	28,577	28,577
Other Revenue:			
Interest	120	-	120
<b>Total Revenues</b>	<b>80,128</b>	<b>28,577</b>	<b>108,705</b>
<b><u>EXPENDITURES</u></b>			
Operating:			
Personal services	70,697	28,577	99,274
Travel	1,273	-	1,273
Operating services	2,144	-	2,144
Supplies	-	-	-
<b>Total Expenditures</b>	<b>74,114</b>	<b>28,577</b>	<b>102,691</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>6,014</b>	<b>-</b>	<b>6,014</b>
Restricted and Unassigned Fund Balances-Beginning	<b>161,409</b>	<b>-</b>	<b>161,409</b>
Restricted and Unassigned Fund Balances-Ending	<b>\$ 167,423</b>	<b>\$ -</b>	<b>\$ 167,423</b>
<b>Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance</b>	<b>\$ 167,423</b>	<b>\$ -</b>	<b>\$ 167,423</b>
Amounts reported for governmental activities in the Statement of Activities is different because:			
There are no significant differences in the current year.	-	-	-
<b>Change in net position of governmental activities</b>	<b>\$ 167,423</b>	<b>\$ -</b>	<b>\$ 167,423</b>

See Independent Accountants' Compilation Report

**REQUIRED SUPPLEMENTARY INFORMATION**

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE ,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**

	<b>GENERAL FUND</b>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Local-parish	\$ 14,500	\$ 12,500	\$ 12,500	\$ -
State funds	48,024	50,115	50,112	(3)
Farm bill funds	18,000	18,000	17,396	(604)
Other Revenue:				
Interest	125	125	120	(5)
Total Revenues	<u>80,649</u>	<u>80,740</u>	<u>80,128</u>	<u>(612)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	65,000	87,000	70,697	16,303
Travel	-	1,275	1,273	2
Operating services	2,000	2,150	2,144	6
Total Expenditures	<u>67,000</u>	<u>90,425</u>	<u>74,114</u>	<u>16,311</u>
Excess (Deficiency) of revenues over expenditures	<u>13,649</u>	<u>(9,685)</u>	<u>6,014</u>	<u>15,699</u>
Restricted and Unassigned Fund Balance-Beginning	<u>161,409</u>	<u>161,409</u>	<u>161,409</u>	<u>-</u>
Restricted and Unassigned Fund Balance-Ending	<u>\$ 175,058</u>	<u>\$ 151,724</u>	<u>\$ 167,423</u>	<u>\$ 15,699</u>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE ,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**

	<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:				
PSS	\$ -	\$ 29,000	\$ 28,577	\$ (423)
Total Revenues	<u>-</u>	<u>29,000</u>	<u>28,577</u>	<u>(423)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	-	29,000	28,577	423
Total Expenditures	<u>-</u>	<u>29,000</u>	<u>28,577</u>	<u>423</u>
Excess (Deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	-	-	-	-
Restricted and Unassigned Fund Balance-Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted and Unassigned Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUPPLEMENTARY INFORMATION**

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA**

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

	<u>Amount</u>
Stacy Allee	\$ 420
John Gay	350
Chris Mattingly	420
Frankie Sotile, Jr.	385
Grant Crochet	350
	<u>\$ 1,925</u>

See Independent Accountants' Compilation Report

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA**

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

John Gay  
Chairman

Purpose	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	350
Reimbursements	-
Travel	72
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<u>\$ 422</u>