

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

**Evangeline Soil and Water Conservation District
Ville Platte, Louisiana**

June 30, 2024

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To the Board of Commissioners
Evangeline Soil and Water Conservation District
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Evangeline Soil and Water Conservation District of Ville Platte, Louisiana (“the District”), as of and for the year ended June 30, 2024, 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
October 26, 2024

BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA
Statement of Net Position
June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 114,856
Receivables (net of allowances for uncollectibles)	13,421
Prepaid assets	4,846
Certificate of deposit	218,881
Total Assets	\$ 352,004
LIABILITIES	
Overdraft	\$ 12,611
Accounts payable	12,715
Accrued compensated absences	4,587
Total Liabilities	29,913
NET POSITION	
Restricted	119,687
Unrestricted	202,404
Total Net Position	322,091
Total Liabilities and Net Position	\$ 352,004

See Independent Accountants' Compilation Report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2024

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 99,260	\$ -	\$ -	\$ (99,260)
Total Governmental Activities	\$ 99,260	\$ -	\$ -	(99,260)
General revenues:				
				26,000
				6,750
				34,228
				24,911
				1,516
				425
			Total general revenues	93,830
			Change in net position	(5,430)
			Net position at beginning of year	327,521
			Net position end of year	\$ 322,091

See Independent Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**Balance Sheet-Governmental Funds
June 30, 2024**

	GOVERNMENTAL FUND		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2024
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 114,856	\$ 114,856
Receivables (net of allowances for uncollectibles)	9,421	4,000	13,421
Prepaid assets	4,015	831	4,846
Certificate of deposit	218,881	-	218,881
TOTAL ASSETS	\$ 232,317	\$ 119,687	\$ 352,004
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Overdraft	\$ 12,611	-	\$ 12,611
Accounts payable	12,715	\$ -	12,715
Total Liabilities	25,326	-	25,326
<u>Fund Equity:</u>			
Restricted	-	119,687	119,687
Unrestricted	206,991	-	206,991
Total Fund Equity	206,991	119,687	326,678
TOTAL LIABILITIES AND FUND EQUITY	\$ 232,317	\$ 119,687	\$ 352,004
Fund Balance of governmental fund			\$ 326,678
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			(4,587)
Net Position of governmental activities			\$ 322,091

See Independent Accountants' Compilation Report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in Fund Balance-Governmental Funds
For the Year Ended June 30, 2024**

	GOVERNMENTAL FUNDS		TOTALS
REVENUES	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2024
Intergovernmental Revenue:			
Farm bill funds	\$ 26,000	\$ -	\$ 26,000
Local-parish government	6,750	-	6,750
State funds	34,228	-	34,228
Water quality	-	24,911	24,911
Other Revenue:			
Interest income	1,516	-	1,516
Miscellaneous	425	-	425
Total Revenues	68,919	24,911	93,830
 EXPENDITURES			
Operating:			
Operating services	3,251	-	3,251
Personal services	70,271	16,761	87,032
Travel	2,397	-	2,397
Supplies	480	-	480
Maintenance and repairs	6,100	-	6,100
Total Expenditures	82,499	16,761	99,260
 (Deficiency) Excess of revenues (under) over expenditures	(13,580)	8,150	(5,430)
 Fund Balances-Beginning	220,571	111,537	332,108
 Fund Balances-Ending	\$ 206,991	\$ 119,687	\$ 326,678
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ (5,430)
 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			\$ (5,430)

See Independent Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, 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, 2024**

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm bill funds	\$ 31,000	\$ 26,500	\$ 26,000	(500)
Local-parish government	6,000	6,500	6,750	250
State funds	43,100	34,500	34,228	(272)
Feral	6,900	-	-	-
Other Revenue:				
Interest income	1,150	1,500	1,516	16
Miscellaneous	25	425	425	-
Total Revenues	<u>88,175</u>	<u>69,425</u>	<u>68,919</u>	<u>(506)</u>
<u>EXPENDITURES</u>				
Operating:				
Operating services	4,000	3,300	3,251	49
Personal services	76,000	70,350	70,271	79
Travel	1,500	2,400	2,397	3
Supplies	1,525	500	480	20
Equipment	5,773	-	-	-
Maintenance & Repairs	5,500	6,100	6,100	-
Total Expenditures	<u>94,298</u>	<u>82,650</u>	<u>82,499</u>	<u>151</u>
(Deficiency) Excess of revenues (under) over expenditures	(6,123)	(13,225)	(13,580)	
Fund Balance-Beginning	<u>220,571</u>	<u>220,571</u>	<u>220,571</u>	
Fund Balance-Ending	<u>\$ 214,448</u>	<u>\$ 207,346</u>	<u>\$ 206,991</u>	

See Independent Accountants' Compilation Report.

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, 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, 2024**

	SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Water Quality	\$ 43,000	\$ 26,000	\$ 24,911	(1,089)
Total Revenues	43,000	26,000	24,911	(1,089)
<u>EXPENDITURES</u>				
Operating:				
Personal services	13,500	16,900	16,761	139
Supplies	1,100	-	-	-
Total Expenditures	14,600	16,900	16,761	139
Excess of revenues over expenditures	28,400	9,100	8,150	
Fund Balance-Beginning	111,537	111,537	111,537	
Fund Balance-Ending	\$ 139,937	\$ 120,637	\$ 119,687	

See Independent Accountants' Compilation Report.

SUPPLEMENTARY INFORMATION

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2024**

Anthony Rozas
Chairman

	Purpose	Amount
Per diem		\$ 350
Travel		32
		<u>\$ 382</u>