

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

**Acadia Soil and Water Conservation District
Crowley, Louisiana**

June 30, 2022

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To the Board of Commissioners
Acadia Soil and Water Conservation District
Crowley, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Acadia Soil and Water Conservation District of Crowley, 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)**

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, LOUISIANA
Statement of Net Position
June 30, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 36,127
Prepaid Asset	2,265
Accounts Receivable	11,444
Certificate of Deposit	214,078
Total Assets	\$ 263,914
Liabilities	
Accounts Payable	\$ 17,633
Accrued Compensated Absences	3,545
Total Liabilities	21,178
Net Position	
Reserved-designated-special revenue	23,857
Unreserved-undesignated	218,879
Total Net Position	242,736
Total liabilities and net position	\$ 263,914

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, 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	\$ 167,278	\$ -	\$ -	\$ (167,278)
Total Governmental Activities	<u>\$ 167,278</u>	<u>\$ -</u>	<u>\$ -</u>	(167,278)

General revenues:	
NRCS-CWPPRA	9,440
Local Government (Parish & Drainage Districts)	12,650
Water Quality (319)	25,655
NRCS-FOWL Project Funds	14,007
NACD Grant	40,800
Farm Bill	17,829
State Funds	38,717
Interest Income	359
Local-Champion Funding	9,048
Total general revenues	<u>168,505</u>
 Change in net position	 1,227
 Net position at beginning of year	 <u>241,509</u>
 Net position end of year	 <u>\$ 242,736</u>

FUND FINANCIAL STATEMENTS

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, 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	\$ 2,007	\$ 34,120	\$ 36,127
Prepaid Asset	689	1,576	2,265
Accounts Receivable	8,944	2,500	11,444
Certificate of Deposit	214,078	-	214,078
TOTAL ASSETS	225,718	38,196	263,914
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 3,294	\$ 14,339	\$ 17,633
Accrued Compensated Absences	3,545	-	3,545
Total Liabilities	6,839	14,339	21,178
<u>Fund Equity:</u>			
Reserved-designated-special revenue	-	23,857	23,857
Unreserved-undesignated	218,879	-	218,879
Total Fund Equity	218,879	23,857	242,736
TOTAL LIABILITIES AND FUND EQUITY	\$ 225,718	\$ 38,196	\$ 263,914
Fund Balance of governmental fund	\$ 218,879	\$ 23,857	\$ 242,736
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	\$ 218,879	\$ 23,857	\$ 242,736

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, LOUISIANA**

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

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS JUNE 30, 2022</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
NRCS-CWPPRA	-	\$ 9,440	\$ 9,440
Local Government (Parish & Drainage Districts)	12,650	-	12,650
Water Quality (319)	-	25,655	25,655
NRCS-FOWL Project Funds	-	14,007	14,007
NACD Grant	-	40,800	40,800
Farm Bill	17,829	-	17,829
State Funds	38,717	-	38,717
Other Revenue:			
Interest Income	359	-	359
Local-Champion Funding	-	9,048	9,048
Total Revenues	<u>69,555</u>	<u>98,950</u>	<u>168,505</u>
<u>EXPENDITURES</u>			
Operating:			
Equipment	-	1,002	1,002
Operating Services	2,284	1,000	3,284
Personal Services	33,601	122,830	156,431
Supplies	175	512	687
Travel	4,400	1,460	5,860
Maintenance & Repairs	-	14	14
Total Expenditures	<u>40,460</u>	<u>126,818</u>	<u>167,278</u>
Excess (Deficiency) of revenues over expenditures	<u>29,095</u>	<u>(27,868)</u>	<u>1,227</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers In	25,035	-	25,035
Transfers Out	-	(25,035)	(25,035)
Total Other Financing Sources (Uses)	<u>25,035</u>	<u>(25,035)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>54,130</u>	<u>(52,903)</u>	<u>1,227</u>
Unreserved Fund Balances-Beginning	<u>164,749</u>	<u>76,760</u>	<u>241,509</u>
Unreserved Fund Balances-Ending	<u>\$ 218,879</u>	<u>\$ 23,857</u>	<u>\$ 242,736</u>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	<u>\$ 218,879</u>	<u>\$ 23,857</u>	<u>\$ 242,736</u>
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	<u>\$ 218,879</u>	<u>\$ 23,857</u>	<u>\$ 242,736</u>

See Independent Accountants' Compilation Report

REQUIRED SUPPLEMENTARY INFORMATION

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, 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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental Revenue:				-
Local Government (Parish & Drainage Districts)	\$ 14,000	\$ 12,650	\$ 12,650	\$ -
Farm Bill	19,500	18,500	17,829	671
State Funds	37,944	38,660	38,717	(57)
Other Revenue:				
Interest Income	3,225	2,000	359	1,641
Total Revenues	<u>74,669</u>	<u>71,810</u>	<u>69,555</u>	<u>2,255</u>
<u>EXPENDITURES</u>				
Operating:				
Operating Services	1,350	2,300	2,284	16
Personal Services	98,000	34,500	33,601	899
Supplies	-	175	175	-
Travel	-	4,400	4,400	-
Maintenance & Repairs	22	-	-	-
Total Expenditures	<u>99,372</u>	<u>41,375</u>	<u>40,460</u>	<u>915</u>
Excess (Deficiency) of revenues over expenditures	<u>(24,703)</u>	<u>30,435</u>	<u>29,095</u>	<u>(1,340)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	25,035	25,035	-
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>25,035</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>(24,703)</u>	<u>30,435</u>	<u>54,130</u>	<u>23,695</u>
Unreserved Fund Balance-Beginning	<u>164,749</u>	<u>164,749</u>	<u>164,749</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 140,046</u>	<u>\$ 195,184</u>	<u>\$ 218,879</u>	<u>\$ 23,695</u>

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, 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:				
NRCS-CWPPRA	\$ 8,500	\$ 11,500	\$ 9,440	\$ (2,060)
Water Quality (319)	22,000	26,500	25,655	(845)
NRCS-FOWL Project Funds	17,500	14,700	14,007	(693)
NACD Grant	80,000	40,800	40,800	-
Other Revenue:				
Local-Champion Funding	-	9,048	9,048	-
Total Revenues	128,000	102,548	98,950	(3,598)
<u>EXPENDITURES</u>				
Operating:				
Equipment	-	1,010	1,002	8
Operating Services	-	1,000	1,000	-
Personal Services	76,000	161,000	122,830	38,170
Supplies	1,400	525	512	13
Travel	-	1,475	1,460	15
Maintenance & Repairs	675	14	14	-
Total Expenditures	78,075	165,024	126,818	38,206
Excess (Deficiency) of revenues over expenditures	49,925	(62,476)	(27,868)	34,608
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(25,035)	(25,035)	-
Total Other Financing Sources (Uses)	-	(25,035)	(25,035)	-
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	49,925	(87,511)	(52,903)	34,608
Unreserved Fund Balance-Beginning	76,760	76,760	76,760	-
Unreserved Fund Balance-Ending	\$ 126,685	\$ (10,751)	\$ 23,857	\$ 34,608

SUPPLEMENTARY INFORMATION

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, LOUISIANA**

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

George Guillory	\$	420
Earl Garber		385
Robert Dale Thibodeaux		315
Gerard Frey		315
Glenn Simon		<u>350</u>
	\$	<u><u>1,785</u></u>

See Independent Accountants' Compilation Report

**ACADIA SOIL AND WATER CONSERVATION DISTRICT
CROWLEY, LOUISIANA**

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

Gerald Frey
Chairman

	<u>Amount</u>
Purpose	
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	330
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses (example: travel advancements, etc.)	-
Special meals	-
Other	-
	<u>645</u>
	<u>\$ 645</u>