

**EISNERAMPER**

**LOWER DELTA SOIL AND WATER CONSERVATION  
DISTRICT**

**Donaldsonville, Louisiana**

**FINANCIAL STATEMENTS**

**JUNE 30, 2025**



# LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT

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## ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the accompanying financial statements of the governmental activities, general fund, and special revenue fund of the Lower Delta Soil and Water Conservation District (the "District") as of and for the year ended June 30, 2025, 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. 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 by accounting principles generally accepted by the United States of America. If the omitted disclosures were included in the financial statement presentation, it might influence the users' conclusions about the District's financial position and results of operations. Management has also omitted management's discussion and analysis 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 Government 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. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplementary information appearing on page 10 is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The 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 form of assurance on such information.

We are not independent with respect to Lower Delta Soil and Water Conservation District.



EISNERAMPER LLP  
Baton Rouge, Louisiana  
March 25, 2026

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2025**

*(See accompanying Accountants' Compilation Report)*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 34,418
Certificates of deposit	140,780
Accounts receivable	<u>28,624</u>
 Total assets	 <u>203,822</u>
<b>LIABILITIES</b>	
Accounts payable	2,315
Salaries payable	14,577
Compensated absences liability	<u>41,722</u>
 Total liabilities	 <u>58,614</u>
<b>NET POSITION</b>	
Restricted for public works	25,829
Unrestricted	119,379
Total net position	<u>\$ 145,208</u>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
General government	\$ 133,883	\$ -	\$ 75,772	\$ -
Public works	58,105	-	65,057	-
Total governmental activities	<u>\$ 191,988</u>	<u>\$ -</u>	<u>\$ 140,829</u>	<u>\$ -</u>
General revenues:				
Interest				3,872
Total general revenues				<u>3,872</u>
Change in net position				(47,287)
Net position at beginning of year				192,495
Net position, end of year				<u>\$ 145,208</u>

**FUND FINANCIAL STATEMENTS**

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2025**

*(See accompanying Accountants' Compilation Report)*

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTAL</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 20,379	\$ 14,039	\$ 34,418
Certificates of deposit	140,780	-	140,780
Accounts receivable	5,130	23,494	28,624
	<u>5,130</u>	<u>23,494</u>	<u>28,624</u>
<b>TOTAL ASSETS</b>	<b>\$ 166,289</b>	<b>\$ 37,533</b>	<b>\$ 203,822</b>
	<u><u>\$ 166,289</u></u>	<u><u>\$ 37,533</u></u>	<u><u>\$ 203,822</u></u>
<b>LIABILITIES AND FUND BALANCE</b>			
<u>Liabilities:</u>			
Accounts payable	\$ 2,315	\$ -	\$ 2,315
Salaries payable	8,697	5,880	14,577
Total Liabilities	<u>11,012</u>	<u>5,880</u>	<u>16,892</u>
	<u>11,012</u>	<u>5,880</u>	<u>16,892</u>
<u>Fund Balance:</u>			
Restricted for public works	-	31,653	31,653
Unrestricted	155,277	-	155,277
Total fund balance	<u>155,277</u>	<u>31,653</u>	<u>186,930</u>
	<u>155,277</u>	<u>31,653</u>	<u>186,930</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 166,289</b>	<b>\$ 37,533</b>	<b>\$ 203,822</b>
	<u><u>\$ 166,289</u></u>	<u><u>\$ 37,533</u></u>	<u><u>\$ 203,822</u></u>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE  
SHEET TO THE STATEMENT OF NET POSITION  
JUNE 30, 2025**

*(See accompanying Accountants' Compilation Report)*

Total fund balance of governmental funds	\$ 186,930
Amounts reported for governmental activities in the Statement of Net Position is different because:	
Compensated absences liability	(41,722)
Net position of governmental activities	<u>\$ 145,208</u>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA  
STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025  
(See accompanying Accountants' Compilation Report)**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTAL</b>
<b><u>REVENUES</u></b>			
Intergovernmental:			
Local - parish funds	\$ 12,500	\$ -	\$ 12,500
Louisiana Department of Agriculture and Forestry	49,598	-	49,598
Louisiana department of Agriculture and Forestry - Farm bill	13,674	-	13,674
U.S. Department of Natural Resources - Program Support Services	-	17,240	17,240
U S. Department of Natural Resources - 319 Technician	-	47,817	47,817
Other:			
Interest income	3,872	-	3,872
Total revenues	<u>79,644</u>	<u>65,057</u>	<u>144,701</u>
<b><u>EXPENDITURES</u></b>			
General government	97,985	-	97,985
Public works	-	52,281	52,281
Total expenditures	<u>97,985</u>	<u>52,281</u>	<u>150,266</u>
Excess of expenditures over revenues	(18,341)	12,776	(5,565)
Fund balances - beginning of year	<u>173,618</u>	<u>18,877</u>	<u>192,495</u>
Fund balances - end of year	<u>\$ 155,277</u>	<u>\$ 31,653</u>	<u>\$ 186,930</u>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT  
DONALDSONVILLE, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR END JUNE 30, 2025**

*(See accompanying Accountants' Compilation Report)*

Net change in fund balances - governmental funds	\$ (5,565)
Amounts reported for governmental activities in the Statement of Activities is different because:	
Compensated absences	(41,722)
Change in net position of governmental activities	<u>\$ (47,287)</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (U.S. GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
*(See accompanying Accountants' Compilation Report)*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Intergovernmental:				
Local - parish funds	\$ 11,000	\$ 12,500	\$ 12,500	\$ -
Louisiana Department of Agriculture and Forestry	51,000	60,427	49,598	(10,829)
Louisiana department of Agriculture and Forestry - Farm bill	12,500	12,500	13,674	1,174
Other:				
Interest	3,000	3,000	3,872	872
Total revenues	<u>77,500</u>	<u>88,427</u>	<u>79,644</u>	<u>(8,783)</u>
<b><u>EXPENDITURES</u></b>				
General government	78,950	83,400	97,985	(14,585)
Public works	-	-	-	-
Total expenditures	<u>78,950</u>	<u>83,400</u>	<u>97,985</u>	<u>(14,585)</u>
Excess of revenues over (under) expenditures	(1,450)	5,027	(18,341)	(23,368)
Fund balance - beginning of year	<u>159,930</u>	<u>159,930</u>	<u>173,618</u>	<u>13,688</u>
Fund balance - end of year	<u>\$ 158,480</u>	<u>\$ 164,957</u>	<u>\$ 155,277</u>	<u>\$ (9,680)</u>

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET (U.S. GAAP BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2025**  
*(See accompanying Accountants' Compilation Report)*

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b><u>REVENUES</u></b>				
Intergovernmental:				
U.S. Department of Natural Resources - Program Support Services	\$ 31,000	\$ 26,200	\$ 17,240	\$ (8,960)
U.S. Department of Natural Resources - 319 Technician	12,900	6,600	47,817	41,217
Total revenues	<u>43,900</u>	<u>32,800</u>	<u>65,057</u>	<u>32,257</u>
<b><u>EXPENDITURES</u></b>				
General government	-	-	-	-
Public works	41,000	44,500	52,281	(7,781)
Total expenditures	<u>41,000</u>	<u>44,500</u>	<u>52,281</u>	<u>(7,781)</u>
Excess of revenues over (under) expenditures	2,900	(11,700)	12,776	24,476
Fund balance - beginning of year	<u>22,518</u>	<u>22,518</u>	<u>18,877</u>	<u>(3,641)</u>
Fund balance - end of year	<u>\$ 25,418</u>	<u>\$ 10,818</u>	<u>\$ 31,653</u>	<u>\$ 20,835</u>

**SUPPLEMENTARY INFORMATION**

**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, 2025**  
*(See accompanying Accountants' Compilation Report)*

Grant Crochet, Board Chairman

<u>Purpose</u>	<u>Amount</u>
Per diem	\$ 280
Mileage reimbursements	204
	<u>\$ 484</u>