

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

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

June 30, 2022

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CERTIFIED PUBLIC ACCOUNTANTS

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JESSICA LOTT-HANSEN

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 fund of the Evangeline Soil and Water Conservation District of Jennings, 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 19, 2022

BASIC FINANCIAL STATEMENTS

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

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, LOUISIANA
Statement of Net Position
June 30, 2022

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 87,433
Accounts receivable	10,319
Prepaid assets	631
Certificates of deposit/savings	216,349
Total Assets	\$ 314,732
 Liabilities	
Accounts payable	\$ 3,250
Accrued compensated absences	4,586
Total Liabilities	7,836
 Net Position	
Reserved-designated-special revenue	83,280
Unreserved-undesignated	223,616
Total Net Position	306,896
Total liabilities and net position	\$ 314,732

See Independent Accountants' Compilation Report.

EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, 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	\$ 86,420	\$ -	\$ -	\$ (86,420)
Total Governmental Activities	<u>\$ 86,420</u>	<u>\$ -</u>	<u>\$ -</u>	(86,420)

General revenues:	
Water Quality	20,000
Farm Bill	33,012
Local-Evangeline Parish Police Jury	6,000
State Funds	42,828
Interest income	647
Total general revenues	<u>102,487</u>
Change in net position	<u>16,067</u>
Net position at beginning of year	<u>290,829</u>
Net position end of year	<u>\$ 306,896</u>

FUND FINANCIAL STATEMENTS

**EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATTE, 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	\$ 4,384	\$ 83,049	\$ 87,433
Accounts receivable	10,319	-	10,319
Prepaid Assets	400	231	631
Certificates of deposit/savings	216,349	-	216,349
TOTAL ASSETS	\$ 231,452	\$ 83,280	\$ 314,732
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 3,250	\$ -	\$ 3,250
Accrued Compensated Absences	4,586	-	4,586
Total Liabilities	\$ 7,836	\$ -	\$ 7,836
<u>Fund Equity:</u>			
Reserved-designated-special revenue	-	83,280	83,280
Unreserved-undesignated	223,616	-	223,616
Total Fund Equity	223,616	83,280	306,896
TOTAL LIABILITIES AND FUND EQUITY	\$ 231,452	\$ 83,280	\$ 314,732
Fund Balance of governmental fund	\$ 223,616	\$ 83,280	\$ 306,896
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	\$ 223,616	\$ 83,280	\$ 306,896

See Independent Accountants' Compilation Report.

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

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

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2022
<u>REVENUES</u>			
Intergovernmental Revenue:			
Water Quality	\$ -	\$ 20,000	\$ 20,000
Farm Bill	33,012	-	33,012
Local-Evangeline Parish Police Jury	6,000	-	6,000
State Funds	42,828	-	42,828
Other Revenue:			
Interest income	647	-	647
Total Revenues	82,487	20,000	102,487
<u>EXPENDITURES</u>			
Operating:			
Operating services	2,926	-	2,926
Personal services	64,667	11,362	76,029
Supplies	615	350	965
Travel	1,300	-	1,300
Maintenance & Repairs	5,200	-	5,200
Total Expenditures	74,708	11,712	86,420
Excess (Deficiency) of revenues over expenditures	7,779	8,288	16,067
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	7,779	8,288	16,067
Unreserved Fund Balances-Beginning	215,837	74,992	290,829
Unreserved Fund Balances-Ending	\$ 223,616	\$ 83,280	\$ 306,896
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 223,616	\$ 83,280	\$ 306,896
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	\$ 223,616	\$ 83,280	\$ 306,896

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, 2022**

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm Bill	\$ 21,000	\$ 34,319	\$ 33,012	\$ (1,307)
Local-Evangeline Parish Police Jury	6,000	6,000	6,000	-
State Funds	43,100	43,100	42,828	(272)
Other Revenue:				
Interest	650	650	647	(3)
Rentals	1,000	-	-	-
Total Revenues	71,750	84,069	82,487	(1,582)
<u>EXPENDITURES</u>				
Operating:				
Operating services	2,850	3,050	2,926	124
Personal Services	68,000	64,750	64,667	83
Supplies	350	650	615	35
Travel	295	1,300	1,300	-
Maintenance & Repairs	3,300	5,200	5,200	-
Total Expenditures	74,795	74,950	74,708	242
Excess (Deficiency) of revenues over expenditures	(3,045)	9,119	7,779	(1,340)
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(3,045)	9,119	7,779	(1,340)
Unreserved Fund Balance-Beginning	215,837	215,837	215,837	-
Unreserved Fund Balance-Ending	\$ 212,792	\$ 224,956	\$ 223,616	\$ (1,340)

**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, 2022**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
Water Quality	\$ 12,000	\$ 20,000	\$ 20,000	-
Total Revenues	12,000	20,000	20,000	-
<u>EXPENDITURES</u>				
Operating:				
Personal Services	16,000	12,000	11,362	638
Supplies	975	350	350	-
Total Expenditures	16,975	12,350	11,712	638
Excess (Deficiency) of revenues over expenditures	(4,975)	7,650	8,288	638
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(4,975)	7,650	8,288	638
Unreserved Fund Balance-Beginning	74,992	74,992	74,992	-
Unreserved Fund Balance-Ending	\$ 70,017	\$ 82,642	\$ 83,280	\$ 638

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2022**

Larry Fontenot	\$	280
Richard B. Fontenot		280
Ike Morein		210
Anthony Rozas		280
Walter Tortorich		105
	<u>\$</u>	<u>1,155</u>

See Independent Accountants' Compilation Report.

**. EVANGELINE SOIL AND WATER CONSERVATION DISTRICT
VILLE PLATE, LOUISIANA**

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

Anthony Rozas
Chairman

Purpose	<u>Amount</u>
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	210
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses (example: travel advancements, etc.)	-
Special meals	-
Other	-
	<u>\$ 210</u>