

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

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

**June 30, 2024**

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Langley, Williams  
& Company, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.  
DANNY L. WILLIAMS  
PHILLIP D. ABSHIRE, JR.  
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY  
PHILLIP D. ABSHIRE, III  
SARAH CLARK WERNER  
ALEXIS HABETZ O'NEAL  
JESSICA LOTT-HANSEN

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 funds of the Lower Delta Soil and Water Conservation District of Donaldsonville, 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.

*Langley, Williams & Co., LLP*

Lake Charles, Louisiana  
December 21, 2024

## BASIC FINANCIAL STATEMENTS

GOVERNMENT – WIDE FINANCIAL  
STATEMENTS (GWFS)

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2024**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 47,288
Certificates of deposit	137,062
Accounts receivable (net of allowance for uncollectable accounts)	6,454
Prepaid asset	<u>1,691</u>
<b>Total Assets</b>	<u><u>\$ 192,495</u></u>
<b>Liabilities</b>	
Accrued compensated absences	<u>\$ 12,260</u>
<b>Total Liabilities</b>	12,260
<b>Net Position</b>	
Restricted	18,877
Unrestricted	<u>161,358</u>
<b>Total Net Position</b>	<u><u>180,235</u></u>
<b>Total liabilities and net position</b>	<u><u>\$ 192,495</u></u>

See Independent Accountants' Compilation Report.

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, 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	\$ 120,199	\$ -	\$ -	\$ (120,199)
Total Governmental Activities	\$ 120,199	\$ -	\$ -	(120,199)

General revenues:

Local-parish	12,500
State funds	50,034
Farm bill funds	11,396
DNR-targeted	14,050
PSS	29,759
Interest	3,147
Total general revenues	120,886

Change in net position 687

Net position at beginning of year	179,548
Net position end of year	\$ 180,235

FUND FINANCIAL STATEMENTS

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

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

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2024</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 30,691	\$ 16,597	\$ 47,288
Certificates of deposit	137,062	-	137,062
Accounts receivable (net of allowance for uncollectable accounts)	4,174	2,280	6,454
Prepaid asset	1,691	-	1,691
<b>TOTAL ASSETS</b>	<b>\$ 173,618</b>	<b>\$ 18,877</b>	<b>\$ 192,495</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Fund Equity:</u></b>			
Restricted	\$ -	\$ 18,877	\$ 18,877
Unrestricted	173,618	-	173,618
Total Fund Equity	173,618	18,877	192,495
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 173,618</b>	<b>\$ 18,877</b>	<b>\$ 192,495</b>
Fund Balance of governmental fund			\$ 192,495
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			(12,260)
Net Position of governmental activities			<b>\$ 180,235</b>

**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, 2024**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS JUNE 30, 2024</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
Local-parish	\$ 12,500	\$ -	\$ 12,500
State funds	50,034	-	50,034
Farm bill funds	11,396	-	11,396
DNR-targeted	-	14,050	14,050
PSS	-	29,759	29,759
Other Revenue:			
Interest	3,147	-	3,147
<b>Total Revenues</b>	<b>77,077</b>	<b>43,809</b>	<b>120,886</b>
<b><u>EXPENDITURES</u></b>			
Operating:			
Personal services	70,292	41,650	111,942
Travel	4,528	-	4,528
Operating services	3,003	-	3,003
Equipment	726	-	726
<b>Total Expenditures</b>	<b>78,549</b>	<b>41,650</b>	<b>120,199</b>
<b>(Deficiency) Excess of revenues (under) over expenditures</b>	(1,472)	2,159	687
Fund Balances-Beginning	175,090	16,718	191,808
Fund Balances-Ending	\$ 173,618	\$ 18,877	\$ 192,495
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ 687
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			\$ 687

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, 2024**

	<b>GENERAL FUND</b>			
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES</b>				
Intergovernmental Revenue:				
Local-parish	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
State funds	50,115	50,500	50,034	(466)
Farm bill funds	18,000	11,000	11,396	396
Other Revenue:				
Interest	125	3,000	3,147	147
Total Revenues	<u>80,740</u>	<u>77,000</u>	<u>77,077</u>	<u>77</u>
<b>EXPENDITURES</b>				
Operating:				
Personal services	70,697	70,300	70,292	8
Travel	1,273	4,600	4,528	72
Operating services	2,144	3,100	3,003	97
Equipment	-	750	726	24
Total Expenditures	<u>74,114</u>	<u>78,750</u>	<u>78,549</u>	<u>201</u>
Excess (Deficiency) of revenues over (under) expenditures	6,626	(1,750)	(1,472)	278
Fund Balances-Beginning	<u>175,090</u>	<u>175,090</u>	<u>175,090</u>	
Fund Balance-Ending	<u>\$ 181,716</u>	<u>\$ 173,340</u>	<u>\$ 173,618</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 - Special Revenue Fund  
For the Year Ended June 30, 2024**

	<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:				
DNR-targeted	\$ -	\$ 13,400	\$ 14,050	\$ 650
PSS	29,000	30,500	29,759	(741)
Total Revenues	<u>29,000</u>	<u>43,900</u>	<u>43,809</u>	<u>(91)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	28,577	41,650	41,650	-
Total Expenditures	<u>28,577</u>	<u>41,650</u>	<u>41,650</u>	<u>-</u>
Excess of revenues over expenditures	423	2,250	2,159	(91)
Fund Balance-Beginning	<u>16,718</u>	<u>16,718</u>	<u>16,718</u>	
Fund Balance-Ending	<u>\$ 17,141</u>	<u>\$ 18,968</u>	<u>\$ 18,877</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, 2024**

Chris Mattingly  
Chairman

Purpose		Amount
Per diem		\$ 420
Travel		982
		<u>\$ 1,402</u>