

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

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

**June 30, 2023**

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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, 2023, 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 30, 2023

**BASIC FINANCIAL STATEMENTS**

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

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 50,759
Certificates of deposit	134,066
Accounts receivable (net of allowance for uncollectable accounts)	22,674
Prepaid asset	591
<b>Total Assets</b>	<b>\$ 208,090</b>
<b>Liabilities</b>	
Accounts payable	\$ 16,000
Accrued compensated absences	12,260
Overdraft	282
<b>Total Liabilities</b>	28,542
<b>Net Position</b>	
Restricted	16,718
Unrestricted	162,830
<b>Total Net Position</b>	<b>179,548</b>
<b>Total liabilities and net position</b>	<b>\$ 208,090</b>

See Independent Accountants' Compilation Report.

**LOWER DELTA SOIL AND WATER CONSERVATION DISTRICT**  
**DONALDSONVILLE, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 141,636	\$ -	\$ -	\$ (141,636)
Total Governmental Activities	\$ 141,636	\$ -	\$ -	(141,636)

General revenues:

Local-parish	12,500
State funds	50,513
Farm bill funds	17,434
DNR-targeted	41,103
PSS	19,293
Feral	10,860
Interest	1,258
Rentals	800
Total general revenues	153,761

Change in net position 12,125

Net position at beginning of year 167,423

Net position end of year \$ 179,548

**FUND FINANCIAL STATEMENTS**



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

**Balance Sheet-Governmental Fund  
June 30, 2023**

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 50,759	\$ -	\$ 50,759
Certificates of deposit	134,066	-	134,066
Accounts receivable (net of allowance for uncollectable accounts)	5,674	17,000	22,674
Prepaid asset	591	-	591
<b>TOTAL ASSETS</b>	<b>\$ 191,090</b>	<b>\$ 17,000</b>	<b>\$ 208,090</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	\$ 16,000	\$ -	\$ 16,000
Overdraft	-	282	282
Total Liabilities	16,000	282	16,282
<b><u>Fund Equity:</u></b>			
Restricted	-	16,718	16,718
Unrestricted	175,090	-	175,090
Total Fund Equity	175,090	16,718	191,808
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 191,090</b>	<b>\$ 17,000</b>	<b>\$ 208,090</b>
Fund Balance of governmental fund			\$ 191,808
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>\$ 179,548</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, 2023**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>TOTALS JUNE 30, 2023</b>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
Local-parish	\$ 12,500	\$ -	\$ 12,500
State funds	50,513	-	50,513
Farm bill funds	17,434	-	17,434
DNR-targeted	-	41,103	41,103
PSS	-	19,293	19,293
Feral	10,860	-	10,860
Other Revenue:			
Interest	1,258	-	1,258
Rentals	800	-	800
<b>Total Revenues</b>	<b>93,365</b>	<b>60,396</b>	<b>153,761</b>
<b><u>EXPENDITURES</u></b>			
Operating:			
Personal services	78,784	42,493	121,277
Travel	5,272	1,185	6,457
Operating services	2,865	-	2,865
Equipment	11,037	-	11,037
<b>Total Expenditures</b>	<b>97,958</b>	<b>43,678</b>	<b>141,636</b>
<b>(Deficiency) Excess of revenues over expenditures</b>	<b>(4,593)</b>	<b>16,718</b>	<b>12,125</b>
Fund Balances-Beginning, as previously restated	167,423	-	167,423
Prior period adjustment	12,260	-	12,260
Fund Balances-Beginning, restated	179,683	-	179,683
Restricted and Unassigned Fund Balances-Ending	<b>\$ 175,090</b>	<b>\$ 16,718</b>	<b>\$ 191,808</b>
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			<b>\$ 12,125</b>
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			<b>\$ 12,125</b>

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, 2023**

	<b>GENERAL FUND</b>			<b>VARIANCE</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Local-parish	\$ 12,500	\$ 12,500	\$ 12,500	\$ -
State funds	50,115	51,000	50,513	(487)
Farm bill funds	18,000	18,000	17,434	(566)
Feral	-	10,860	10,860	-
Other Revenue:				
Interest	125	1,500	1,258	(242)
Rentals	-	800	800	-
Total Revenues	<u>80,740</u>	<u>94,660</u>	<u>93,365</u>	<u>(1,295)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	87,000	82,350	78,784	3,566
Travel	1,275	5,275	5,272	3
Operating services	2,150	2,900	2,865	35
Equipment	-	11,037	11,037	-
Total Expenditures	<u>90,425</u>	<u>101,562</u>	<u>97,958</u>	<u>3,604</u>
(Deficiency) Excess of revenues over expenditures	(9,685)	(6,902)	(4,593)	2,309
Restricted and Unassigned Fund Balance-Beginning	<u>167,423</u>	<u>167,423</u>	<u>179,683</u>	
Restricted and Unassigned Fund Balance-Ending	<u>\$ 157,738</u>	<u>\$ 160,521</u>	<u>\$ 175,090</u>	

See Independent Accountants' Compilation Report.

**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, 2023**

	<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	\$ 29,000	\$ 43,000	\$ 41,103	\$ (1,897)
PSS	-	20,000	19,293	(707)
Total Revenues	<u>29,000</u>	<u>63,000</u>	<u>60,396</u>	<u>(2,604)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal services	29,000	44,000	42,493	1,507
Travel	-	1,225	1,185	40
Total Expenditures	<u>29,000</u>	<u>45,225</u>	<u>43,678</u>	<u>1,547</u>
Excess (Deficiency) of revenues over expenditures	-	17,775	16,718	(1,057)
Restricted and Unassigned Fund Balance-Beginning	<u>-</u>	<u>-</u>	<u>-</u>	
Restricted and Unassigned Fund Balance-Ending	<u>\$ -</u>	<u>\$ 17,775</u>	<u>\$ 16,718</u>	

See Independent Accountants' Compilation Report.

**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, 2023**

Chris Mattingly  
Chairman

Purpose	Amount
Per diem	\$ 420
Travel	230
	<u>\$ 650</u>

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