

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

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

**June 30, 2023**

## TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds	10
REQUIRED SUPPLEMENTARY INFORMATION:	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	12
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-Special Revenue Fund	13
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	15



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 H. O'NEAL  
JESSICA LOTT-HANSEN

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 funds of the Acadia Soil and Water Conservation District of Crowley, 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  
December 14, 2023

## **BASIC FINANCIAL STATEMENTS**

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

**ACADIA SOIL AND WATER CONSERVATION DISTRICT**  
**CROWLEY, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 58,693
Accounts receivable	4,300
Prepaid assets	1,690
Certificates of deposit	214,078
<b>Total Assets</b>	<b>\$ 278,761</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 19,187
Accrued compensated absences	3,545
Deferred revenue	7,754
<b>Total Liabilities</b>	<b>30,486</b>
<b>NET POSITION</b>	
Restricted	22,198
Unrestricted	226,077
<b>Total Net Position</b>	<b>248,275</b>
<b>Total liabilities and net position</b>	<b>\$ 278,761</b>

See Independent Accountants' Compilation Report.

**ACADIA SOIL AND WATER CONSERVATION DISTRICT  
CROWLEY, 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	\$ 164,607	\$ -	\$ -	\$ (164,607)
<b>Total Governmental Activities</b>	<b>\$ 164,607</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(164,607)</b>

General revenues:	
NRCS-CWPPRA	11,086
Targeted tech	500
Farm bill	28,098
State funds	36,196
Local government	16,476
Feral	10,860
Water quality (319)	14,338
NRCS-FOWL project funds	10,543
NACD grant	40,800
Interest income	1,249
<b>Total general revenues</b>	<b>170,146</b>
Change in net position	<u>5,539</u>

Net position - beginning of year	<u>242,736</u>
Net position - end of year	<u>\$ 248,275</u>

**FUND FINANCIAL STATEMENTS**



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

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

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2023</b>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 22,123	\$ 36,570	\$ 58,693
Accounts receivable (net of allowance for uncollectable accounts)	3,300	1,000	4,300
Prepaid assets	1,690	-	1,690
Certificates of deposit	214,078	-	214,078
<b>TOTAL ASSETS</b>	<b>\$ 241,191</b>	<b>\$ 37,570</b>	<b>\$ 278,761</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	6,244	12,943	19,187
Deferred revenue	5,325	2,429	7,754
Total Liabilities	11,569	15,372	26,941
<b><u>Fund Equity:</u></b>			
Restricted	-	22,198	22,198
Unrestricted	229,622	-	229,622
Total Fund Equity	229,622	22,198	251,820
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 241,191</b>	<b>\$ 37,570</b>	<b>\$ 278,761</b>
Fund Balance of governmental fund			\$ 251,820
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			(3,545)
Net Position of governmental activities			<b>\$ 248,275</b>

See Independent Accountants' Compilation Report.

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

**Statement of Revenues, Expenditures, and Changes  
in Fund Balance- Governmental Funds**

**FOR THE YEAR ENDED JUNE 30, 2023**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS JUNE 30, 2023</u>
<b><u>REVENUES</u></b>			
Intergovernmental Revenue:			
NRCS-CWPPRA	\$ -	\$ 11,086	\$ 11,086
Targeted tech	-	500	500
Farm bill	28,098	-	28,098
State funds	36,196	-	36,196
Local government	16,476	-	16,476
Feral	10,860	-	10,860
Water quality (319)	-	14,338	14,338
NRCS-FOWL project funds	-	10,543	10,543
NACD grant	-	40,800	40,800
Other Revenue:			
Interest income	1,249	-	1,249
<b>Total Revenues</b>	<b>92,879</b>	<b>77,267</b>	<b>170,146</b>
<b><u>EXPENDITURES</u></b>			
Operating:			
Equipment	11,410	2,492	13,902
Operating services	9,100	4,586	13,686
Personal services	55,932	67,728	123,660
Supplies	2,100	2,677	4,777
Travel	6,939	1,629	8,568
Maintenance & repairs	-	14	14
<b>Total Expenditures</b>	<b>85,481</b>	<b>79,126</b>	<b>164,607</b>
<b>Excess (Deficit) of revenues over (under) expenditures</b>	<b>7,398</b>	<b>(1,859)</b>	<b>5,539</b>
Fund Balances-Beginning, previously stated	218,879	23,857	242,736
Prior period adjustment	3,545	-	3,545
Fund Balances-Beginning, restated	222,424	23,857	246,281
Fund Balances-Ending	\$ 229,822	\$ 21,998	\$ 251,820
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			<b>\$ 5,539</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>\$ 5,539</b>

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, 2023**

	<b>GENERAL FUND</b>			
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Feral	\$ -	\$ 10,860	\$ 10,860	-
Farm bill	18,500	29,500	28,098	(1,402)
State funds	38,660	36,060	36,196	136
Local government	12,650	15,959	16,476	517
Other Revenue:				
Interest income	3,225	1,000	1,249	249
Total Revenues	73,035	93,379	92,879	(500)
<b><u>EXPENDITURES</u></b>				
Operating:				
Equipment	-	11,410	11,410	-
Operating services	2,300	9,400	9,100	300
Personal services	34,500	56,000	55,932	68
Supplies	175	2,200	2,100	100
Travel	4,500	7,100	6,939	161
Total Expenditures	41,475	86,110	85,481	629
Excess of revenues over expenditures	31,560	7,269	7,398	129
Fund Balance-Beginning, restated	222,424	222,424	222,424	
Fund Balance-Ending	\$ 253,984	\$ 229,693	\$ 229,822	

See Independent Accountants' Compilation Report.

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

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
NRCS-CWPPRA	\$ 11,500	\$ 11,500	\$ 11,086	(414)
Water quality (319)	26,500	17,000	14,338	(2,662)
NRCS-FOWL project funds	25,000	10,900	10,543	(357)
NACD grant	40,800	40,800	40,800	-
Targeted tech	-	500	500	-
Other Revenue:				
Interest income	9,048	-	-	-
Total Revenues	112,848	80,700	77,267	(3,433)
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	1,000	4,600	4,586	14
Personal services	130,000	71,000	67,728	3,272
Supplies	450	2,800	2,677	123
Travel	550	1,700	1,629	71
Equipment	1,600	2,600	2,492	108
Maintenance & repairs	14	14	14	-
Total Expenditures	133,614	82,714	79,126	3,588
(Deficit) of revenues (under) expenditures	(20,766)	(2,014)	(1,859)	155
Fund Balance-Beginning	23,857	23,857	23,857	
Fund Balance-Ending	\$ 3,091	\$ 21,843	\$ 21,998	

See Independent Accountants' Compilation Report.

**SUPPLEMENTARY INFORMATION**

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

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2023**

Gerard Fry  
Chairman

	Purpose	<u>Amount</u>
Per diem		\$ 280
Travel		<u>111</u>
		<u>\$ 391</u>