

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

**Morehouse Soil and Water Conservation District  
Bastrop, Louisiana**

**June 30, 2022**

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To the Board of Commissioners  
Morehouse Soil and Water Conservation District  
Bastrop, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Morehouse Soil and Water Conservation District of Bastrop, 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.

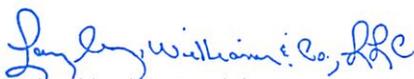
Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position, 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  
November 8, 2022

## **BASIC FINANCIAL STATEMENTS**

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

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT**  
**BASTROP, LOUISIANA**  
**Statement of Net Position**  
**June 30, 2022**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 27,339
Certificates of deposit	270,765
Accounts receivable (net of allowance for uncollectibles)	3,262
Prepaid assets	1,295
<b>Total Assets</b>	<b>\$ 302,661</b>
<b>Liabilities</b>	
Accounts payable	\$ 13,551
Accrued compensated absences	2,325
<b>Total Liabilities</b>	<b>15,876</b>
<b>Net Position</b>	
Restricted	101,020
Unreserved	185,765
<b>Total Net Position</b>	<b>286,785</b>
<b>Total liabilities and net position</b>	<b>\$ 302,661</b>

See Independent Accountants' Compilation Report.

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT**  
**BASTROP, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2022**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 146,065	\$ -	\$ -	\$ (146,065)
Total Governmental Activities	\$ 146,065	\$ -	\$ -	(146,065)
General revenues:				
				29,844
				39,144
				15,483
				61,200
				2,257
				11,101
			Total general revenues	159,029
			Change in net position	12,964
			Net position at beginning of year	273,821
			Net position end of year	\$ 286,785

**FUND FINANCIAL STATEMENTS**

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT  
BASTROP, LOUISIANA**

**Balance Sheet-Governmental Fund  
June 30, 2022**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS</b>
<u><b>ASSETS</b></u>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2022</b>
Cash and cash equivalents	\$ 19,296	\$ 8,043	\$ 27,339
Certificates of deposit	172,930	97,835	270,765
Accounts receivable (net of allowance for uncollectibles)	3,262	-	3,262
Prepaid assets	-	1,295	1,295
<b>TOTAL ASSETS</b>	<b>\$ 195,488</b>	<b>\$ 107,173</b>	<b>\$ 302,661</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	\$ 7,398	\$ 6,153	\$ 13,551
Accrued compensated absences	2,325	-	2,325
<b>Total Liabilities</b>	<b>9,723</b>	<b>6,153</b>	<b>15,876</b>
<b><u>Fund Equity:</u></b>			
Restricted	-	101,020	101,020
Unreserved	185,765	-	185,765
<b>Total Fund Equity</b>	<b>185,765</b>	<b>101,020</b>	<b>286,785</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 195,488</b>	<b>\$ 107,173</b>	<b>\$ 302,661</b>
 Fund Balance of governmental fund	 \$ 185,765	 \$ 101,020	 \$ 286,785
 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	 <b>\$ 185,765</b>	 <b>\$ 101,020</b>	 <b>\$ 286,785</b>

See Independent Accountants' Compilation Report.

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT  
BASTROP, LOUISIANA**

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

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS JUNE 30, 2022</u>
Intergovernmental Revenue:			
Farm bill	\$ 29,844	\$ -	\$ 29,844
State funds	39,144	-	39,144
Water resources	-	15,483	15,483
Miscellaneous	-	-	-
NACD/NRCS Grant	-	61,200	61,200
Water management	-	-	-
Water quality	-	-	-
Other Revenue:			
Local/donations	-	-	-
Interest	1,828	429	2,257
Rentals	-	11,101	11,101
<b>Total Revenues</b>	<b>70,816</b>	<b>88,213</b>	<b>159,029</b>
 <u>EXPENDITURES</u>			
Current services			
Personnel services	59,993	64,361	124,354
Travel	400	678	1,078
Operating services	4,964	1,150	6,114
Supplies	2,058	5,609	7,667
Equipment	3,217	2,584	5,801
Miscellaneous	1,051	-	1,051
Other	-	-	-
<b>Total Expenditures</b>	<b>71,683</b>	<b>74,382</b>	<b>146,065</b>
 <b>Excess (Deficiency) of revenues over expenditures</b>	<b>(867)</b>	<b>13,831</b>	<b>12,964</b>
 Unreserved Fund Balances-Beginning	<b>186,632</b>	<b>87,189</b>	<b>273,821</b>
 Unreserved Fund Balances-Ending	<b>\$ 185,765</b>	<b>\$ 101,020</b>	<b>\$ 286,785</b>
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	<b>\$ 185,765</b>	<b>\$ 101,020</b>	<b>\$ 286,785</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>\$ 185,765</b>	<b>\$ 101,020</b>	<b>\$ 286,785</b>

See Independent Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT  
BASTROP, 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)
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Farm bill	\$ 30,854	\$ 31,000	\$ 29,844	\$ (1,156)
State funds	39,317	39,144	39,144	-
Interest	1,750	1,100	1,828	728
Total Revenues	71,921	71,244	70,816	(428)
<b><u>EXPENDITURES</u></b>				
Current services				
Personnel services	55,250	60,000	59,993	(7)
Travel	1,550	400	400	-
Operating services	6,800	5,900	4,964	(936)
Supplies	220	2,100	2,058	(42)
Equipment	1,525	3,350	3,217	(133)
Maintenance & repairs	-	1,100	1,051	(49)
Flow thru funds	-	-	-	-
Total Expenditures	65,345	72,850	71,683	(1,167)
Excess (Deficiency) of revenues over expenditures	6,576	(1,606)	(867)	739
Unreserved Fund Balance-Beginning	187	186,632	186,632	-
Unreserved Fund Balance-Ending	\$ 6,763	\$ 185,026	\$ 185,765	\$ 739

See Independent Accountants' Compilation Report.

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT  
BASTROP, 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**

	<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:				
Water resources	\$ 6,700	\$ 16,000	\$ 15,483	\$ (517)
NACD/NRCS Grant	81,600	61,200	61,200	-
Interest	1,250	-	429	429
Rentals	5,000	11,000	11,101	101
Flow thru funds	800	-	-	-
Miscellaneous	800	-	-	-
Total Revenues	<u>96,150</u>	<u>88,200</u>	<u>88,213</u>	<u>13</u>
<b><u>EXPENDITURES</u></b>				
Current services				
Personnel services	74,625	65,750	64,361	1,389
Travel	-	700	678	22
Operating services	650	1,150	1,150	-
Supplies	1,025	5,800	5,609	191
Equipment	15,000	2,700	2,584	116
Flow thru funds	800	-	-	-
Total Expenditures	<u>92,100</u>	<u>76,100</u>	<u>74,382</u>	<u>1,718</u>
Excess (Deficiency) of revenues over expenditures	<u>4,050</u>	<u>12,100</u>	<u>13,831</u>	<u>1,731</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	4,050	12,100	13,831	1,731
Unreserved Fund Balance-Beginning	<u>87,189</u>	<u>87,189</u>	<u>87,189</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 91,239</u>	<u>\$ 99,289</u>	<u>\$ 101,020</u>	<u>\$ 1,731</u>

See Independent Accountants' Compilation Report.

**SUPPLEMENTARY INFORMATION**

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT  
BASTROP, LOUISIANA**

**Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2022**

The board members of this District do not accept per diem.

See Independent Accountants' Compilation Report.

**MOREHOUSE SOIL AND WATER CONSERVATION DISTRICT  
BASTROP, LOUISIANA**

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

The District paid no compensation, reimbursements, or benefits to an agency head during the year ended June 30, 2022.