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

Chenier Plain Coastal Restoration and Protection Authority Lake Charles, Louisiana

**June 30, 2015** 

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To the Board of Commissioners Chenier Plain Coastal Restoration and Protection Authority Lake Charles, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Chenier Plain Coastal Restoration and Protection Authority ("Chenier") as of and for the year ended June 30, 2015, which collectively comprise Chenier'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 Chenier'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.

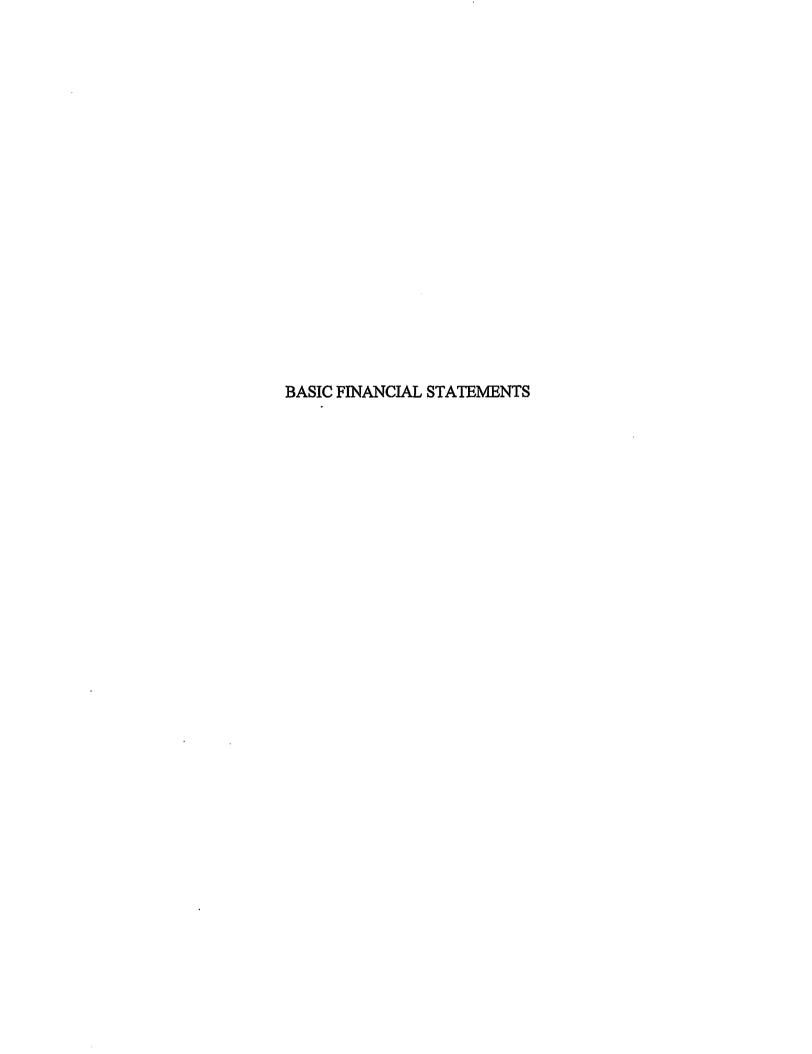
#### Other Information

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

Longly Weller: Co. 288

August 22, 2022



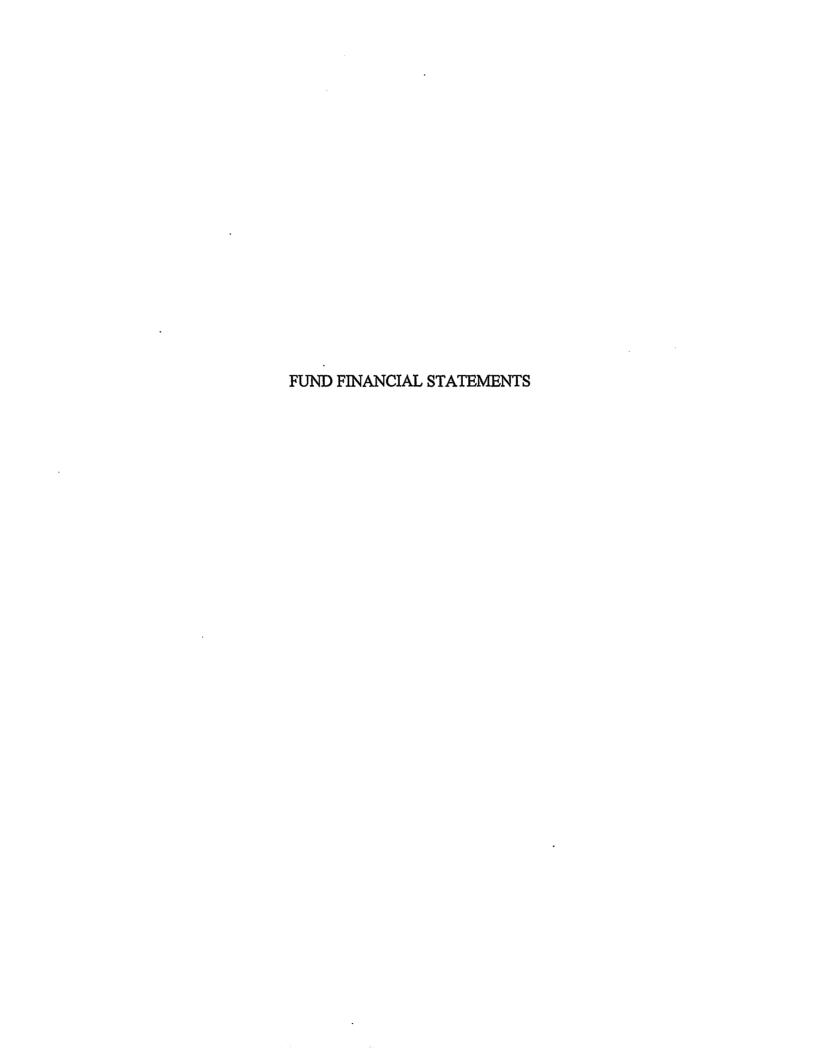
## GOVERNMENT-WIDE FINANCIAL STATEMENTS(GWFS)

### Chenier Plain Coastal Restoration and Protection Authority Statement of Net Position June 30, 2015

	Governmental Activities		
ASSETS			
Cash and cash equivalents	_\$	215,336	
Total Assets	\$	215,336	
Liabilities			
Total Liabilities	\$	-	
Net Position			
Unrestricted		215,336	
Total Net Position		215,336	
Total liabilities and net position		215,336	

### Chenier Plain Coastal Restoration and Protection Authority Statement of Activities For the Year Ended June 30, 2016

			Program Revenues		Net (Expense)			
Activities Governmental activities:	<u>F</u>	Expenses	Charges for	Services	-	ating Grants	and	Revenue I Changes Let Position
General government	\$	129,165	\$		\$	101,000		(28,165)
Total Governmental Activities	<u>\$</u>	129,165	\$	<del></del>	\$	101,000		(28,165)
					General rev	enues:		
					Interest			1,947
					Total g	eneral revenues		1,947
					Change in n	et position		(26,218)
			Net position at be	ginning of y	ear			241,554
			Net position end	of year			\$	215,336



#### Chenier Plain Coastal Restoration and Protection Authority Balance Sheet - Governmental Fund June 30, 2015

	GE	GENERAL FUND	
ASSETS	•	015 226	
Cash and cash equivalents	_\$	215,336	
TOTAL ASSETS	_\$	215,336	
LIABILITIES and FUND BALANCE Total liabilities Fund balance:	\$		
Unassigned		215,336	
Total fund balance		215,336	
TOTAL LIABILITIES and FUND BALANCE	_\$	215,336	

#### Chenier Plain Coastal Restoration and Protection Authority Reconciliation of the Balance Sheet-Governmental Fund to the Statement of Net Position For the Year Ended June 30, 2016

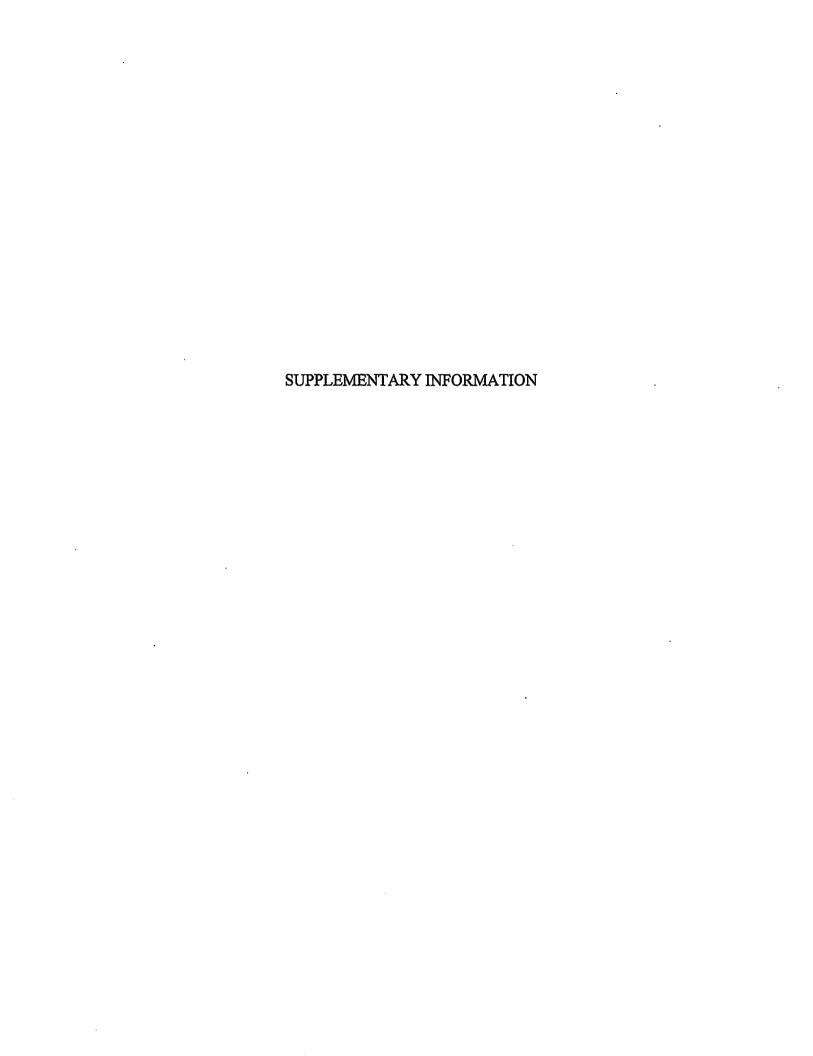
Fund balance of governmental fund	\$ 215,336
Amounts reported for governmental activities in the Statement of Net Position is different because:	
There are no significant differences in the current year.	 <u> </u>
Net position of governmental activities	\$ 215,336

### Chenier Plain Coastal Restoration and Protection Authority Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund For the Year Ended June 30, 2016

	GENERAL FUND	
Revenues:		
Program revenues:		
Parish grant	\$ 50,000	
Contributions	51,000	
Interest income	1,947	
Total revenues	102,947	
Expenditures:		
Advertising	3,200	
Dues and subscriptions	4,040	
Education	9,319	
Office expense	5,690	
Professional fees	12,957	
Subcontractor	77,684	
Telephone	165	
Travel	16,110	
Total expenditures	129,165	
Excess expenditures over revenues	(26,218)	
Fund balance beginning of year	241,554	
Fund balance ending of year	\$ 215,336	

# Chenier Plain Coastal Restoration and Protection Authority Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance - Government Fund - to the Statement of Activities For the Year Ended June 30, 2016

Total net change in fund balance - governmental fund - per Statement of Revenues, Expenditures and Changes in Fund Balance	\$	(26,218)
Amounts reported for governmental activities in the Statement of Activities are different because:	·	
There are no significant differences in the current year.		•
Change in net position of governmental activities	\$	(26,218)



#### Chenier Plain Coastal Restoration and Protection Authority Schedule of Compensation, Benefits, and Other Payments to Agency Head For the Year Ended June 30, 2016

Ralph Libersat President

Purpose	Amount
Salary	\$ -
Reimbursements	-
Travel	
	\$