

Calcasieu Soil and Water Conservation District
Accountant's Compilation Report
June 30, 2021

Table of Contents

	<u>Statement</u>	<u>Page</u>
Accountant's Compilation Report		1-2
Basic Financial Statements:		
Combined Balance Sheet	A	4
Statement of Revenues, Expenses and Changes in Fund Balance – Governmental Funds	B	5
	<u>Schedule</u>	
Required Schedules		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	1	7
Supplementary Information		
Schedule of Compensation Paid to Board Members	2	9
Schedule of Compensation, Benefits, and Other Payments to Agency Head	3	10

Windham & Reed, L.L.C.

Certified Public Accountants

1620 North Pine Street
DeRidder, LA 70634
Tel: (337) 462-3211
Fax: (337) 462-0640

John A. Windham, CPA
Charles M. Reed, Jr., CPA

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Calcasieu Soil and Water Conservation District
205 N. 5th Street
Leesville, LA 71446

Management is responsible for the accompanying financial statements of the governmental activities and the major fund information of the Calcasieu Soil and Water Conservation District, a component unit of the State of Louisiana, as of and for the years ended June 30, 2021 and June 30, 2020, which collectively comprise the Calcasieu Soil and Water Conservation 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 AICPA. 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 assistance 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 Calcasieu Soil and Water Conservation District's financial position, results of operations, and changes in fund balance. Accordingly, the financial statements are not designed for those who are not informed about such matters.

As provided for under the requirements of Louisiana Revised Statute 24:513, the District has not adopted the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2021. Management has also omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. The effects of these departures from accounting principles generally accepted in the United States of America have not been determined.

Required Supplementary Information

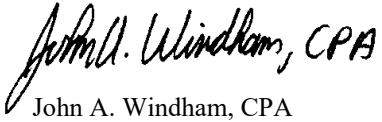
Accounting principles generally accepted in the United States of America require that the schedule of revenues, expenditures, and changes in fund balance – budget and actual on page 7, be presented to supplement the basic financial statements. Such information is presented for purposes of additional 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 the financial reporting 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 performed an audit, review, or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the information.

Supplementary Information

The accompanying schedules of compensation paid to board members and compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Calcasieu Soil and Water Conservation District
205 N. 5th Street
Leesville, LA 71446
Page 2

The supplementary information has been compiled by us from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, we do not express an opinion or provide any assurance on such supplementary information.

A handwritten signature in black ink that reads "John A. Windham, CPA". The signature is written in a cursive style with a large initial 'J'.

John A. Windham, CPA

December 22, 2021

BASIC FINANCIAL STATEMENTS

Calcasieu Soil and Water Conservation District
Leesville, Louisiana

Statement A

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2021

	June 30, 2021			June 30, 2020
	General Fund	General Fixed Assets	Totals (Memorandum Only)	Totals (Memorandum Only)
ASSETS				
Cash (checking accounts)	\$ 107,164	\$ -	\$ 107,164	\$ 97,862
Certificates of deposit	50,567	-	50,567	49,885
Accounts receivable	5,923	-	5,923	10,660
Capital assets not being depreciated	-	35,000	35,000	35,000
Total assets	<u>\$ 163,654</u>	<u>\$ 35,000</u>	<u>\$ 198,654</u>	<u>\$ 193,407</u>
LIABILITIES				
Accounts payable	\$ 21,710	\$ -	\$ 21,710	\$ 15,558
Accrued compensated absences	29,428	-	29,428	26,450
Total liabilities	<u>\$ 51,138</u>	<u>\$ -</u>	<u>\$ 51,138</u>	<u>\$ 42,008</u>
FUND BALANCES				
Invested in capital assets	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Unassigned	112,516	-	112,516	116,399
Total fund balance	<u>\$ 112,516</u>	<u>\$ 35,000</u>	<u>\$ 147,516</u>	<u>\$ 151,399</u>
Total liabilities and fund balance	<u>\$ 163,654</u>	<u>\$ 35,000</u>	<u>\$ 198,654</u>	<u>\$ 193,407</u>

See Accountant's Compilation Report

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2021

	<u>Year ended June 30, 2021</u>	<u>Year ended June 30, 2020</u>
Revenues		
Intergovernmental Revenue:		
Farm bill	\$ 86,213	\$ 92,451
State funds	55,799	58,633
USDA funds	15,928	16,430
Other revenue:		
Interest income	733	1,186
Miscellaneous	1,464	341
Rentals	15,775	16,207
Seedling and tree sales	6,649	6,524
Contributions	2,400	1,215
Total revenues	<u>\$ 184,961</u>	<u>\$ 192,987</u>
Expenditures		
Current operating:		
Operating services	\$ 6,909	\$ 11,968
Personal services	150,586	134,843
Supplies	404	471
Repairs and maintenance	1,050	1,045
Travel and training	3,801	21,139
Capital outlay	26,094	-
Total expenditures	<u>\$ 188,844</u>	<u>\$ 169,466</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,883)</u>	<u>\$ 23,521</u>
Other financing sources (uses)		
Sale of assets	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ (3,883)</u>	<u>\$ 23,521</u>
Fund balance at beginning of year	<u>\$ 116,399</u>	<u>\$ 92,878</u>
Fund balance at end of year	<u><u>\$ 112,516</u></u>	<u><u>\$ 116,399</u></u>

REQUIRED SUPPLEMENTAL SCHEDULE

Calcasieu Soil and Water Conservation District
Leesville, Louisiana

Schedule 1

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental Revenue			
Farm bill	\$ 98,000	\$ 86,213	\$ (11,787)
State funds	55,009	55,799	790
USDA funds	15,000	15,928	928
Other revenue:			
Interest income	40	733	693
Miscellaneous	1,030	1,464	434
Rentals	16,000	15,775	(225)
Seedling and tree sales	2,000	6,649	4,649
Contributions	-	2,400	2,400
Total revenues	<u>\$ 187,079</u>	<u>\$ 184,961</u>	<u>\$ (2,118)</u>
Expenditures			
Current operating:			
Operating services	\$ 13,410	\$ 6,909	\$ 6,501
Personal services	117,639	150,586	(32,947)
Supplies	355	404	(49)
Repairs and maintenance	3,000	1,050	1,950
Travel and training	20,705	3,801	16,904
Capital outlay	26,000	26,094	(94)
Miscellaneous	300	-	300
Total expenditures	<u>\$ 181,409</u>	<u>\$ 188,844</u>	<u>\$ (7,735)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 5,670</u>	<u>\$ (3,883)</u>	<u>\$ (9,853)</u>
Other financing sources (uses)			
Sale of assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ 5,670</u>	<u>\$ (3,883)</u>	<u>\$ (9,553)</u>
Fund balances at beginning of year	<u>\$ 116,399</u>	<u>\$ 116,399</u>	<u>\$ -</u>
Fund balances at end of year	<u><u>\$ 122,069</u></u>	<u><u>\$ 112,516</u></u>	<u><u>\$ (9,553)</u></u>

See Accountant's Compilation Report

SUPPLEMENTARY INFORMATION

Calcasieu Soil and Water Conservation District
Leesville, Louisiana

Schedule 2

Schedule of Compensation Paid to Board Members
For the Year Ended June 30, 2021

David Daigle	\$	315
Jason Nolde		385
Wesley Coffman		315
Preston Broxson		385
Jacob Marceaux		<u>385</u>
Total	\$	<u><u>1,785</u></u>

See Accountant's Compilation Report

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2021

Board Chairman, David Daigle

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits - insurance	-
Benefits - retirement	-
Car allowance	-
Vehicle provided by government	-
Board member per diem	315
Reimbursements	-
Travel	336
Registration fees	50
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-