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

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**Certified Public Accountants** 

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#### INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Calcasieu Soil and Water Conservation District 205 N. 5<sup>th</sup> 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. 5<sup>th</sup> 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.

hll. Ulindham, CPA

John A. Windham, CPA

December 22, 2021

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# BASIC FINANCIAL STATEMENTS

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

		June 30, 2021				June 30, 2020		
	Ger	neral Fund		eral Fixed Assets	Totals	(Memorandum Only)	Totals (	Memorandum Only)
ASSETS	۴		¢		¢		¢	
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	\$	163,654	\$	35,000	\$	198,654	\$	193,407
LIABILITIES								
Accounts payable	\$	21,710	\$	-	\$	21,710	\$	15,558
Accrued compensated absences		29,428		-		29,428		26,450
Total liabilities	\$	51,138	\$	-	\$	51,138	\$	42,008
FUND BALANCES								
Invested in capital assets	\$	-	\$	35,000	\$	35,000	\$	35,000
Unassigned		112,516		-		112,516		116,399
Total fund balance	\$	112,516	\$	35,000	\$	147,516	\$	151,399
Total liabilities and fund balance	\$	163,654	\$	35,000	\$	198,654	\$	193,407

See Accountant's Compilation Report

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

		Year ended June 30, 2021		Year ended June 30, 2020	
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	\$	184,961	\$	192,987	
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	\$	188,844	\$	169,466	
Europe (deficience) of neuronus					
Excess (deficiency) of revenues over expenditures	\$	(3,883)	\$	23,521	
over expenditures	φ	(3,883)	φ	25,521	
Other financing sources (uses)					
Sale of assets	\$		\$		
	¢	(2,002)	¢	22 521	
Net change in fund balance	\$	(3,883)	\$	23,521	
Fund balance at beginning of year	\$	116,399	\$	92,878	
Fund balance at end of year	\$	112,516	\$	116,399	
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See Accountant's Compilation Report

# REQUIRED SUPPLEMENTAL SCHEDULE

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

State funds $55,099$ $55,799$ USDA funds $15,000$ $15,928$ Other revenue: $1030$ $1,464$ Rentals $16,000$ $15,775$ Seedling and tree sales $2,000$ $6,649$ Contributions       - $2,400$ $22$ Total revenues       \$ 187,079       \$ 184,961       \$ (2)         Expenditures       \$ 13,410       \$ 6,909       \$ (2)         Current operating: $0$ $9$ $6$ Operating services       \$ 117,639 $150,586$ $(32, 3,000)$ Supplies $355$ $404$ $3600$ $1,050$ Repairs and maintenance $3,000$ $1,050$ $1,$ Travel and training $20,705$ $3,801$ $16$ Capital outlay $26,000$ $26,094$ $-$ Miscellaneous $300$ $ -$ Total expenditures       \$ 181,409       \$ 188,844       \$ (7)         Excess (deficiency) of revenues $$ 5,670$ \$ (3,883)       \$ (9)         Other financing sources (uses)       \$ 5,670       \$ (3,883)			Budget	Actual		Variance Favorable Actual (Unfavorab	
Intergovernmental Revenue Farm bill\$ $98,000$ \$ $86,213$ \$(11,State funds $55,009$ $55,799$ USDA funds $15,000$ $15,928$ 0Other revenue: Interest income40 $733$ 1464Rentals $16,000$ $15,775$ 0Seedling and tree sales $2,000$ $6,649$ 4Contributions- $2,400$ $22$ Total revenues\$ $187,079$ \$ $184,961$ \$Current operating: Operating services\$ $13,410$ \$ $6,909$ \$ $6$ Personal services\$ $13,410$ \$ $6,909$ \$ $6$ Querter operating: Operating services\$ $13,410$ \$ $6,909$ \$ $6$ Current operating: Operating services\$ $13,410$ \$ $6,909$ \$ $6$ Supplies $355$ $404$ $150,586$ $(32, 3,000)$ $1,050$ $1.$ Travel and training Total expenditures $20,705$ $3,801$ $16$ Capital outlay 							
Intergovernmental Revenue Farm bill\$ $98,000$ \$ $86,213$ \$(11,State funds $55,009$ $55,799$ USDA funds $15,000$ $15,928$ 0Other revenue: Interest income40 $733$ 1464Rentals $16,000$ $15,775$ 0Seedling and tree sales $2,000$ $6,649$ 4Contributions- $2,400$ $22$ Total revenues\$ $187,079$ \$ $184,961$ \$Current operating: Operating services\$ $13,410$ \$ $6,909$ \$ $6$ Personal services\$ $13,410$ \$ $6,909$ \$ $6$ Querter operating: Operating services\$ $13,410$ \$ $6,909$ \$ $6$ Current operating: Operating services\$ $13,410$ \$ $6,909$ \$ $6$ Supplies $355$ $404$ $150,586$ $(32, 3,000)$ $1,050$ $1.$ Travel and training Total expenditures $20,705$ $3,801$ $16$ Capital outlay Miscellaneous $300$ $ -$ Total expenditures\$ $181,409$ \$ $188,844$ \$ $(7, 7, 7, 9, 5, 2, 3,833)$ \$ $(9, 7, 9, 5, 2, 5, 6, 7, 7, 9, 5, 2, 3,833)$ \$ $(9, 7, 9, 5, 2, 5, 6, 7, 7, 9, 5, 2, 3,833)$ \$ $(9, 7, 9, 5, 3, 2, 5, 6, 7, 7, 9, 5, 3, 2, 5, 7, 7, 9, 5, 3, 2, 5, 7, 7, 9, 5, 3, 2, 5, 7, 7, 9, 5, 3, 2, 5, 7, 7, 5, 3, 2, 5, 7, 7, 5, 3, 2, 5, 7, 7, 5, 3, 3, 2, 9, 5, 3, 4, 5, 5, 6, 7, 7, 5, 3, 3, 6, 9, 5, 5, 6, 7, 7, 5, 5, 6, 7, 7, 5, 5, 6, 7, 7, 5, 5, 6, 7, $							
Farm bill       \$       98,000       \$       86,213       \$       (11, 11, 12, 12, 12, 12, 12, 12, 12, 12,							
State funds $55,099$ $55,799$ USDA funds $15,000$ $15,928$ Other revenue:Interest income $40$ $733$ Miscellaneous $1,030$ $1,464$ Rentals $16,000$ $15,775$ Seedling and tree sales $2,000$ $6,649$ $4$ $ 2,400$ $2.$ Total revenues $$$ $187,079$ $$$ $8$ $187,079$ $$$ $184,961$ $$$ Current operating: $ 2,400$ $$$ Operating services $$$ $13,410$ $$$ $6,909$ $$$ Operating services $$$ $13,410$ $$$ $6,909$ $$$ Supplies $355$ $404$ $$$ $$$ Repairs and maintenance $3,000$ $1,050$ $1,$ Travel and training $20,705$ $3,801$ $16,$ Capital outlay $26,000$ $26,094$ $$$ Miscellaneous $$$ $$$ $$$ $$$ Total expenditures $$$ $$$ $$$ $$$ Excess (deficiency) of revenues $$$ $$$ $$$ $$$ over expenditures $$$ $$$ $$$ $$$ $$$ Other financing sources (uses) $$$ $$$ $$$ $$$ $$$ Sale of assets $$$ $$$ $$$ $$$ $$$ $$$	•						
USDA funds15,00015,928Other revenue:Interest income40733Miscellaneous1,0301,464Rentals16,00015,775Seedling and tree sales2,0006,649Contributions-2,40022Total revenues\$187,079\$Expenditures\$13,410\$6,909Current operating:Operating services\$13,410\$Operating services\$13,410\$6,909\$Supplies355404(32,300)Repairs and maintenance3,0001,0501,Travel and training20,7053,80116,Capital outlay26,00026,094\$Miscellaneous300Total expenditures\$181,409\$188,844Sover expenditures\$5,670\$(3,883)\$Other financing sources (uses)\$\$-\$Sale of assets\$\$-\$\$		\$	-	\$		\$	(11,787)
Other revenue: Interest income40733Miscellaneous1,0301,464Rentals16,00015,775Seedling and tree sales2,0006,649Contributions $-$ 2,4002.Total revenues $$$ 187,079 $$$ 184,961Expenditures $$$ 13,410 $$$ 6,909 $$$ Operating services $$$ 13,410 $$$ 6,909 $$$ Operating services $$$ 13,410 $$$ 6,909 $$$ Supplies355404 $$$ $$$ Repairs and maintenance3,0001,0501,Travel and training20,7053,80116,Capital outlay26,00026,094 $$$ Miscellaneous $$$ $$$ 181,409 $$$ Total expenditures $$$ $$$ $$$ $$$ Other financing sources (uses) $$$ $$$ $$$ $$$ Sale of assets $$$ $$$ $$$ $$$ $$$ Sale of assets $$$ $$$ $$$ $$$ $$$	State funds		55,009		55,799		790
Interest income40733Miscellaneous1,0301,464Rentals16,00015,775Seedling and tree sales2,0006,649Contributions $-$ 2,400Total revenues $$$ 187,079State $$$ 13,410Current operating:0150,586Operating services $$$ 13,410Supplies355404Repairs and maintenance3,0001,050Total expenditures $$$ 117,639Current operating:01,050Operating services $$$ 13,410Supplies355404Repairs and maintenance3,0001,050Travel and training20,7053,801Capital outlay26,00026,094Miscellaneous $300$ $-$ Total expenditures $$$ 181,409Supplitives $$$ 5,670Sale of assets $$$ $$$ Sale of assets $$$ $$$ <td>USDA funds</td> <td></td> <td>15,000</td> <td></td> <td>15,928</td> <td></td> <td>928</td>	USDA funds		15,000		15,928		928
Miscellaneous1,0301,464Rentals16,00015,7750Seedling and tree sales2,0006,6494,Contributions $-$ 2,4002,Total revenues\$187,079\$184,961\$Current operating:0015,7550Operating services\$13,410\$6,909\$6,Personal services\$117,639150,586(32,Supplies355404355404Repairs and maintenance3,0001,0501,Travel and training20,7053,80116,Capital outlay26,00026,094 $-$ Miscellaneous $300$ $ -$ Total expenditures\$181,409\$Excess (deficiency) of revenues over expenditures\$5,670\$Other financing sources (uses) Sale of assets\$ $-$ \$	Other revenue:						
Rentals16,00015,775()Seedling and tree sales2,0006,6494,Contributions $-$ 2,4002,Total revenues\$187,079\$184,961\$ExpendituresCurrent operating:Operating services\$13,410\$6,909\$6,Personal services117,639150,586(32,Supplies3554043331,0501,Travel and training20,7053,80116,16,6,09416,Miscellaneous300 $     -$ Excess (deficiency) of revenues\$5,670\$(3,883)\$(9,Other financing sources (uses) $$$ $ $$ $ $$ $ $$							693
Seedling and tree sales2,000 $6,649$ $44$ Contributions- $2,400$ $2:$ Total revenues\$ $$187,079$ \$ $$184,961$ \$ExpendituresCurrent operating:Operating services\$ $$13,410$ \$ $6,909$ \$Operating services\$ $$13,410$ \$ $6,909$ \$ $6,909$ Personal services $$117,639$ $$150,586$ $(32,32,300)$ Supplies $355$ $404$ $404$ Repairs and maintenance $3,000$ $$1,050$ $1,650$ Travel and training $$20,705$ $$3,801$ $$16,600$ Capital outlay $$26,000$ $$26,094$ $$26,004$ Miscellaneous $$300$ - $$75$ Total expenditures\$ $$181,409$ \$ $$188,844$ \$Excess (deficiency) of revenues $$5,670$ \$ $$(3,883)$ \$ $$(9,97)$ Other financing sources (uses)\$ $$5,670$ \$ $$3,883$ \$ $$(9,97)$					-		434
Contributions- $2,400$ 2.Total revenues\$187,079\$184,961\$ExpendituresCurrent operating:Operating services\$13,410\$6,909\$Personal services117,639150,586(32,Supplies355404Repairs and maintenance3,0001,0501,Travel and training20,7053,80116,Capital outlay26,00026,094-Miscellaneous300Total expenditures\$181,409\$188,844Excess (deficiency) of revenues\$5,670\$(3,883)\$Other financing sources (uses)\$-\$-\$Sale of assets\$-\$-\$\$					-		(225)
Total revenues\$ $187,079$ \$ $184,961$ \$(2)ExpendituresCurrent operating:Operating services\$ $13,410$ \$ $6,909$ \$ $6,6909$ Personal services $117,639$ $150,586$ $(32, 32, 55)$ Supplies $355$ $404$ Repairs and maintenance $3,000$ $1,050$ $1,050$ Travel and training $20,705$ $3,801$ $16, 20,000$ Capital outlay $26,000$ $26,094$ $300$ Total expenditures\$ $181,409$ \$ $188,844$ \$Excess (deficiency) of revenues over expenditures\$ $5,670$ \$ $(3,883)$ \$(9,90)Other financing sources (uses) Sale of assets\$ $-$ \$\$ $-$ \$			2,000		-		4,649
Expenditures Current operating: Operating services\$ 13,410\$ 6,909\$ 6,Personal services\$ 117,639150,586 $(32, 355)$ Supplies355404Repairs and maintenance3,0001,0501,Travel and training20,7053,80116,Capital outlay26,00026,09416,Miscellaneous $300$ Total expenditures\$ 181,409\$ 188,844\$ (7,Excess (deficiency) of revenues over expenditures\$ 5,670\$ (3,883)\$ (9,Other financing sources (uses) Sale of assets\$ -\$ -\$ -			-			-	2,400
Current operating: Operating services\$ 13,410\$ 6,909\$ 6, 9Personal services\$ 117,639150,586(32, 9Supplies $355$ 404Repairs and maintenance $3,000$ $1,050$ 1, 1,050Travel and training $20,705$ $3,801$ 16, 26,000Capital outlay $26,000$ $26,094$ Miscellaneous $300$ -Total expenditures\$ 181,409\$ 188,844Excess (deficiency) of revenues over expenditures\$ 5,670\$ (3,883)Other financing sources (uses) Sale of assets\$ -\$ -	Total revenues	\$	187,079	\$	184,961	\$	(2,118)
Current operating: Operating services\$ 13,410\$ 6,909\$ 6, 9Personal services\$ 117,639150,586(32, 9Supplies $355$ 404Repairs and maintenance $3,000$ $1,050$ 1, 1,050Travel and training $20,705$ $3,801$ 16, 26,000Capital outlay $26,000$ $26,094$ Miscellaneous $300$ -Total expenditures\$ 181,409\$ 188,844Excess (deficiency) of revenues over expenditures\$ 5,670\$ (3,883)Other financing sources (uses) Sale of assets\$ -\$ -	Expenditures						
Operating services       \$ $13,410$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,909$ \$ $6,900$ $355$ $404$ $32,900$ $1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$ $1,1,050$	-						
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Supplies $355$ $404$ Repairs and maintenance $3,000$ $1,050$ $1,$ Travel and training $20,705$ $3,801$ $16,$ Capital outlay $26,000$ $26,094$ $16,$ Miscellaneous $300$ $ -$ Total expenditures $$181,409$ $$188,844$ $$(7, 2, 2, 3, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,$		Ψ		Ψ	-	Ψ	(32,947)
In Repairs and maintenance $3,000$ $1,050$ $1,050$ Travel and training $20,705$ $3,801$ $16,050$ Capital outlay $26,000$ $26,094$ Miscellaneous $300$ -Total expenditures $$181,409$ $$188,844$ Excess (deficiency) of revenues over expenditures $$5,670$ $$(3,883)$ Other financing sources (uses) Sale of assets $$$ $$-$			-		-		(49)
Travel and training Capital outlay Miscellaneous Total expenditures $20,705$ $26,000$ $300$ $3,801$ $26,094$ $16,700$ $26,094$ Miscellaneous Total expenditures $300$ $$$ $-$ $$$ $-$ <br< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>1,950</td></br<>							1,950
Capital outlay $26,000$ $26,094$ Miscellaneous $300$ -Total expenditures\$ 181,409\$ 188,844Excess (deficiency) of revenues over expenditures\$ 5,670\$ (3,883)Other financing sources (uses) Sale of assets\$ -\$ -	-				-		16,904
Miscellaneous $300$ -Total expenditures\$181,409\$188,844\$Excess (deficiency) of revenues over expenditures\$5,670\$(3,883)\$(9,Other financing sources (uses) Sale of assets\$-\$-\$	-				-		(94)
Total expenditures\$181,409\$188,844\$(7,9)Excess (deficiency) of revenues over expenditures\$5,670\$(3,883)\$(9,9)Other financing sources (uses) Sale of assets\$-\$-\$							300
over expenditures\$5,670\$(3,883)\$(9,10)Other financing sources (uses) Sale of assets\$-\$\$\$		\$		\$	188,844	\$	(7,735)
over expenditures\$5,670\$(3,883)\$(9,10)Other financing sources (uses) Sale of assets\$-\$\$\$							
Other financing sources (uses)       Sale of assets         \$							
Sale of assets         \$         -         \$	over expenditures	\$	5,670	\$	(3,883)	\$	(9,853)
Sale of assets         \$         -         \$	Other financing sources (uses)						
		\$		\$		\$	
Net change in fund balance \$ 5.670 \$ (3.883) \$ (9	Sale of assets	<u>ф</u>		<u>۵</u>		φ	
	Net change in fund balance	\$	5,670	\$	(3,883)	\$	(9,553)
Fund balances at beginning of year   \$ 116,399   \$ 116,399	Fund balances at beginning of year	\$	116,399	\$	116,399	\$	
Fund balances at end of year     \$ 122,069     \$ 112,516     \$ (9)	Fund balances at end of year	\$	122,069	\$	112,516	\$	(9,553)

## SUPPLEMENTARY INFORMATION

#### 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	 385
Total	\$ 1,785

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

Purpose	A	Amount
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		-