

Calcasieu Soil and Water Conservation District

Annual Financial Statements  
With Independent Accountant's Review Report

June 30, 2023

## Table of Contents

	Statement	Page(s)
ACCOUNTANT’S REVIEW REPORT	-	1-2
BASIC FINANCIAL STATEMENTS:		
Statement of Net Position	A	4
Statement of Activities	B	5
Balance Sheet – Governmental Fund	C	6
Reconciliation of the Governmental Fund Balance Sheet to Statement of Net Position	D	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Fund	E	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	F	9
Notes to the Financial Statements	-	11-15
	Schedule	Page(s)
Required Schedules		
General Fund – Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual	1	17
Supplementary Information		
Schedule of Per Diem Paid to Board Members	2	19
Schedule of Compensation, Benefits and Other Payments to Agency Head	3	20
Independent Accountant’s Report on Applying Agreed-Upon Procedures		21-23

# 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 REVIEW REPORT

To the Board  
Calcasieu Soil and Water Conservation District  
205 N. 5<sup>th</sup> Street  
Leesville, LA 71446

We have reviewed the accompanying financial statements of the governmental activities and the major fund, of the Calcasieu Soil and Water Conservation District, a component unit of the State of Louisiana, as of and for the year ended June 30, 2023, which collectively comprise the Calcasieu Soil and Water Conservation District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### **Management's Responsibility for the Financial Statements**

The management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Accountant's Responsibility**

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee for the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Calcasieu Soil and Water Conservation District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles in the United States of America.

### **Required Supplementary Information**

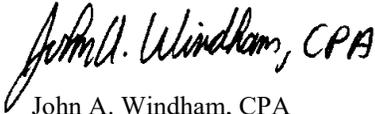
Accounting principles generally accepted in the United States of America require that the schedule of revenues, expenditures, and changes in fund balance – budget and actual on page 7, be presented to supplement the basic financial statements. Such information is presented for purposes of additional 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 financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial

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

statements. Such missing information, 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited, reviewed, or compiled the required supplementary information and we do not express an opinion, a conclusion, nor provide any assurance on it.

#### **Other Supplementary Information**

The accompanying other supplementary information, labeled as schedule of compensation, benefits and other payments to agency head, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The other supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the other supplementary information and we do not express an opinion on such information.



John A. Windham, CPA  
November 15, 2023

## BASIC FINANCIAL STATEMENTS

Calcasieu Soil and Water Conservation District  
Leesville, Louisiana

Statement A

Statement of Net Position  
June 30, 2023

	<u>June 30, 2023</u>
	<u>Governmental</u>
	<u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 127,085
Receivables:	
State funds	12,754
Capital assets not being depreciated	35,000
Capital assets being depreciated, net	32,806
Total assets	<u>\$ 207,645</u>
LIABILITIES	
Accounts payable	\$ 24,984
Accrued compensated absences	25,506
Total liabilities	<u>\$ 50,490</u>
NET POSITION	
Net investment in capital assets	\$ 67,806
Unrestricted	89,349
Total fund balance	<u>\$ 157,155</u>
Total liabilities and net position	<u>\$ 207,645</u>

See Accountant's Review Report

Calcasieu Soil and Water Conservation District  
Leesville, Louisiana

Statement B

Statement of Activities  
For the Year Ended June 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
		<u>Fees, Charges and Commissions for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Program Activities				
Governmental activities:				
General government and administration	\$ 259,036	\$ 43,940	\$ 214,960	\$ (136)
General revenues:				
Investment earnings				\$ 434
Miscellaneous				654
Total general revenues				<u>\$ 1,088</u>
Change in net position				\$ 952
Net position at beginning of year				<u>156,203</u>
Net position at end of year				<u><u>\$ 157,155</u></u>

See Accountant's Review Report

Calcasieu Soil and Water Conservation District  
Leesville, Louisiana

Statement C

Balance Sheet  
June 30, 2023

	<u>June 30, 2023</u>
	<u>General Fund</u>
ASSETS	
Cash (checking accounts)	\$ 75,485
Certificates of deposit	51,600
Accounts receivable	12,754
Total assets	<u>\$ 139,839</u>
LIABILITIES	
Accounts payable	\$ 24,984
Accrued compensated absences	25,506
Total liabilities	<u>\$ 50,490</u>
FUND BALANCE	
Unassigned	\$ 89,349
Total fund balance	<u>\$ 89,349</u>
Total liabilities and net position	<u>\$ 139,839</u>

See Accountant's Review Report

Reconciliation of the Governmental Fund Balance Sheet  
to Statement of Net Position  
June 30, 2023

Total fund balance - total governmental funds	\$	89,349
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.		<u>67,806</u>
Net position of governmental activities	\$	<u><u>157,155</u></u>

Calcasieu Soil and Water Conservation District  
 Leesville, Louisiana

Statement E

Statement of Revenues, Expenditures and Changes in Fund Balance  
 Governmental Fund  
 For the Year Ended June 30, 2023

	<u>Year ended</u> <u>June 30, 2023</u>
Revenues	
Intergovernmental Revenue:	
Farm bill	\$ 122,737
State funds	72,802
USDA funds	18,721
Other revenue:	
Interest income	434
Miscellaneous	654
Rentals	23,764
Seedling and tree sales	20,176
Contributions	700
Total revenues	<u>\$ 259,988</u>
Expenditures	
Current operating:	
Capital Outlay	\$ 13,726
Operating services	38,435
Personal services	189,888
Supplies	1,225
Repairs and maintenance	3,712
Travel and training	22,023
Total expenditures	<u>\$ 269,009</u>
Net change in fund balance	<u>\$ (9,021)</u>
Fund balance at beginning of year	<u>\$ 98,370</u>
Fund balance at end of year	<u>\$ 89,349</u>

See Accountant's Review Report

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance  
of Governmental Funds to the Statement of Activities  
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$ (9,021)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation expense on capital assets is reported in the government- wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as an expenditure in governmental funds.	(3,753)
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities and changes in net position, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	<u>13,726</u>
Change in net position of governmental activities	<u>\$ 952</u>

NOTES TO THE FINANCIAL STATEMENT

## Calcasieu Soil and Water Conservation District

### Notes to the Financial Statements As of and for the Year Ended June 30, 2023

#### **INTRODUCTION**

The Louisiana Legislature created the Calcasieu Soil and Water Conservation District. The District primarily assists in coordinating conservation activities and educational programs, and to provide assistance to farmers and land users on the use of their land, water, soil and related resources for the prevention of erosion and pollution. The governing board of supervisors administers the operations and responsibilities of the District in accordance with Louisiana Statutes. The board is comprised of five members.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1, which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amending, supplemented, revoked, or superseded by subsequent GASB pronouncements.

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. Basis of Presentation**

The accompanying basic financial statements of the Calcasieu Soil and Water Conservation District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments*, issued in June 1999.

##### **B. Reporting Entity**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. For financial reporting purposes, in conformance with GASB Statement No. 14, the District includes all funds that are within the oversight responsibility of the Calcasieu Soil and Water Conservation District. Based on consideration of the foregoing criteria, the Calcasieu Soil and Water Conservation District is deemed to be a separate reporting entity.

##### **C. Fund Accounting**

The Calcasieu Soil and Water Conservation District uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain board functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

##### Governmental Funds

Governmental funds account for all of the Calcasieu Soil and Water Conservation District's general activities. This fund focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the entity. The following is the District's governmental fund:

Calcasieu Soil and Water Conservation District

Notes to the Financial Statements (Continued)

General Fund – the primary operating fund of the District and it accounts for all financial resources, except for those in another fund, if applicable.

**D. Measurement Focus/Basis of Accounting**

Fund Financial Statements (FFS)

The amounts reflected in the Calcasieu Soil and Water Conservation District, of Statements C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Calcasieu Soil and Water Conservation District's operations.

The amounts reflected in the Calcasieu Soil and Water Conservation District, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Calcasieu Soil and Water Conservation District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets. Intergovernmental revenues are recorded when the Calcasieu Soil and Water Conservation District is entitled to the funds. Interest income is recognized when the related time deposit matures.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Calcasieu Soil and Water Conservation District as a whole. These statements include all the financial activities of the Calcasieu Soil and Water Conservation District. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, and then unrestricted resources, as they are needed.

## Calcasieu Soil and Water Conservation District

### Notes to the Financial Statements (Concluded)

The Calcasieu Soil and Water Conservation District has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

#### **E. Budgets**

The financial administrator prepares the proposed budget. Amended budgets are prepared in the same manner when a variance greater than five percent exists between budgeted and actual amounts. The proposed budget for June 30, 2023 was made available for inspection on June 14, 2023. The proposed budget, prepared on the modified accrual basis of accounting, and the public hearing were held at the Calcasieu Soil and Water Conservation District on December 14, 2018, for comments from taxpayers. The budget is legally adopted and amended as necessary.

Expenditure appropriations lapse at year-end. Unexpending appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

#### **F. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Calcasieu Soil and Water Conservation District may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

#### **G. Fund Balance**

Unassigned: Unassigned fund balance is the residual classification for the Calcasieu Soil and Water Conservation District. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the Calcasieu Soil and Water Conservation District.

#### **H. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Calcasieu Soil and Water Conservation District, which are either unusual in nature or infrequent in occurrence.

#### **I. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### **J. Capital Assets**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Calcasieu Soil and Water Conservation District maintains a threshold of \$5,000 or more for capitalizing capital assets.

Calcasieu Soil and Water Conservation District

Notes to the Financial Statements (Continued)

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	20-50 years
Building and building improvements	30-50 years
Furniture and fixtures	5-15 years
Vehicles	5-15 years

**K. Subsequent Events**

The accounting records of the Calcasieu Soil and Water Conservation District were reviewed subsequent to year end and through the date the auditor’s report was issued for subsequent events that could materially affect the financial statements. No subsequent events were found during this period that would materially affect the financial statements.

**L. Annual and Sick Leave**

Employees earn and accumulate annual and sick leave at various rates depending on their years of service. As of June 30, 2023 employees had an accumulated balance of \$25,506.

**2. CASH AND CASH EQUIVALENTS**

At June 30, 2023 Calcasieu Soil and Water District had cash and cash equivalents (book balances) totaling 730,989 as follows:

Special Public Funds Checking	\$ 75,485
Time deposits	51,600
Total	<u>\$ 127,085</u>

The cash and cash equivalents of the Calcasieu Soil and Water Conservation District are subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Calcasieu Soil and Water Conservation District that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Calcasieu Soil and Water Conservation District’s name.

At June 30, 2023, the Calcasieu Soil and Water Conservation District had \$144,907 in deposits (collected bank balances). These deposits are secured from risk by \$144,907 of federal deposit insurance.

Calcasieu Soil and Water Conservation District

Notes to the Financial Statements (Concluded)

**3. RECEIVABLES**

The following is a summary of receivables at June 30, 2023:

State of Louisiana	\$ 4,615
Farm Bill	<u>8,139</u>
Total	<u>\$ 12,754</u>

**4. ACCOUNTS AND OTHER PAYABLES**

The payables of \$24,984 at June 30, 2023 are as follows:

Accounts	<u>\$ 24,984</u>
----------	------------------

**5. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the twelve months ending June 30, 2023 is as follows:

<u>Governmental activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated				
Land	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,000</u>
Capital assets being depreciated				
Equipment	<u>26,094</u>	<u>13,726</u>	<u>-</u>	<u>39,820</u>
Less accumulated depreciation:				
Equipment	<u>3,261</u>	<u>3,753</u>	<u>-</u>	<u>\$ 7,014</u>
Capital assets, net	<u>\$ 22,833</u>	<u>\$ 9,973</u>	<u>\$ -</u>	<u>\$ 32,806</u>

Depreciation expense of \$3,753 for the year ended June 30, 2023 was charged to the following governmental functions:

General and administrative	<u>\$ 3,753</u>
----------------------------	-----------------

REQUIRED SUPPLEMENTAL SCHEDULE

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
For the Year Ended June 30, 2023

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<b>Intergovernmental Revenue</b>			
Farm bill	\$ 121,367	\$ 122,737	\$ 1,370
State funds	77,212	72,802	(4,410)
USDA funds	11,811	18,721	6,910
<b>Other revenue:</b>			
Interest income	35	434	399
Miscellaneous	1,454	654	(800)
Rentals	22,835	23,764	929
Seedling and tree sales	20,176	20,176	-
Contributions	-	700	700
Total revenues	<u>\$ 254,890</u>	<u>\$ 259,988</u>	<u>\$ 5,098</u>
<b>Expenditures</b>			
<b>Current operating:</b>			
Capital Outlay	\$ 13,726	\$ 13,726	\$ -
Operating services	39,531	38,435	1,096
Personal services	190,265	189,888	377
Supplies	60	1,225	(1,165)
Repairs and maintenance	3,800	3,712	88
Travel and training	22,682	22,023	659
Miscellaneous	-	-	-
Total expenditures	<u>\$ 270,064</u>	<u>\$ 269,009</u>	<u>\$ 1,055</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (15,174)</u>	<u>\$ (9,021)</u>	<u>\$ 6,153</u>
<b>Other financing sources (uses)</b>			
Sale of assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ (15,174)</u>	<u>\$ (9,021)</u>	<u>\$ 6,153</u>
Fund balances at beginning of year	<u>\$ 112,516</u>	<u>\$ 98,370</u>	<u>\$ -</u>
Fund balances at end of year	<u><u>\$ 97,342</u></u>	<u><u>\$ 89,349</u></u>	<u><u>\$ (7,993)</u></u>

See Accountant's Review 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, 2023

David Daigle	\$	455
Jason Nolde		455
Wesley Coffman		420
Preston Broxson		280
Michael Lavergne		<u>315</u>
Total	\$	<u><u>1,925</u></u>

See Accountant's Review Report

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

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	455
Reimbursements	-
Travel	1,127
Registration fees	195
Conference travel	263
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

# 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 Report on Applying Agreed-Upon Procedures

To the Board of Commissioners  
Calcasieu Soil and Water Conversation District  
And the Legislative Auditor:

We have performed the procedures enumerated below on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### **Public Bid Law**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code); R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

*There were no expenditures above these thresholds.*

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

*Management provided us with the requested information.*

3. Obtain a list of all employees paid during the fiscal year.

*Management provided us with the requested information.*

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

*None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.*

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

*Management provided the requested information. None of the businesses of board members, employees, and board members' and employees' immediate families appeared as vendors on the list of disbursements.*

**Budgeting**

6. Obtain a copy of the legally adopted budget and all amendments.

*Management provided us with a copy of the originals.*

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

*We traced adoptions of the budgets to the minutes. No exceptions noted.*

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

*We compared the revenues and expenditures of the final budget to actual revenues and expenditures. No exceptions were noted.*

**Accounting and Reporting**

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

*Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.*

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

*No exceptions noted.*

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

*No exceptions noted.*

**Meetings**

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

*No exceptions noted.*

**Debt**

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

*We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.*

**Advances and Bonuses**

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

*We scanned payroll disbursements and read the meeting minutes of the District's board of commissioners for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.*

**State Audit Law**

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

*The District's report was due on December 31, 2023 and was timely submitted.*

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

*Management represented that the District was not on the noncompliance list at any time during the fiscal year.*

**Prior-Year Comments**

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

*Our prior year report, dated December 12, 2022, did not include any suggestions, exceptions, recommendations, or comments.*

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



John A. Windham, CPA  
November 15, 2023

**ATTACHMENTS:  
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Governmental Agencies)**

June 21, 2023 (Date Transmitted)

Windham & Reed CPA, L.L.C.  
1620 N. Pine Street  
DeRidder, LA 70634

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

**Public Bid Law**

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes  No  N/A

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes  No  N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes  No  N/A

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes  No  N/A

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes  No  N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes  No  N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes  No  N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes  No  N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes  No  N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes  No  N/A

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes  No  N/A

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes  No  N/A

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes  No  N/A

### Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes  No  N/A

### General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes  No  N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes  No  N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes  No  N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes  No  N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes  No  N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes  No  N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes  No [ ] N/A [ ]

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes  No [ ] N/A [ ]

The previous responses have been made to the best of our belief and knowledge.

<u>Rose Sharbano</u>	Secretary	<u>08/29/2023</u>	Date
<u>QERLfe</u>	President	<u>08/29/2023</u>	Date