

Calcasieu Soil and Water Conservation District

Annual Financial Statements  
With Independent Accountant's Review Report

June 30, 2022

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# Windham & Reed, L.L.C.

*Certified Public Accountants*

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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, 2022, 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**

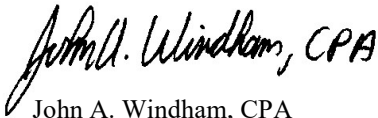
Accounting principles generally accepted in the United States of America require that the schedule of revenues, expenditures, and changes in fund balance – budget and actual on page 7, be presented to supplement the basic financial statements. Such information is presented for purposes of additional 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  
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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

December 12, 2022

## BASIC FINANCIAL STATEMENTS

Calcasieu Soil and Water Conservation District  
Leesville, Louisiana

Statement A

Statement of Net Position  
June 30, 2022

	<u>June 30, 2022</u>
	<u>Governmental</u>
	<u>Activities</u>
ASSETS	
Cash and cash equivalents	\$ 138,061
Receivables:	
State funds	13,440
Capital assets not being depreciated	35,000
Capital assets being depreciated, net	22,833
Total assets	<u>\$ 209,334</u>
LIABILITIES	
Accounts payable	\$ 26,212
Accrued compensated absences	26,919
Total liabilities	<u>\$ 53,131</u>
NET POSITION	
Net investment in capital assets	\$ 57,833
Unrestricted	98,370
Total fund balance	<u>\$ 156,203</u>
Total liabilities and net position	<u>\$ 209,334</u>

See Accountant's Review Report

Calcasieu Soil and Water Conservation District  
Leesville, Louisiana

Statement B

Statment of Activities  
For the Year Ended June 30, 2022

	<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 governmentment and administration	<u>\$ 242,707</u>	<u>\$ 41,408</u>	<u>\$ 183,061</u>	<u>\$ (18,238)</u>
General revenues:				
Investment earnings				\$ 678
Miscellaneous				805
Total general revenues				<u>\$ 1,483</u>
Change in net position				<u>\$ (16,755)</u>
Net position at beginning of year				<u>172,958</u>
Net position at end of year				<u><u>\$ 156,203</u></u>

See Accountant's Review Report

Calcasieu Soil and Water Conservation District  
Leesville, Louisiana

Statement C

Balance Sheet  
June 30, 2022

	<u>June 30, 2022</u>
	<u>General Fund</u>
<b>ASSETS</b>	
Cash (checking accounts)	\$ 86,860
Certificates of deposit	51,201
Accounts receivable	13,440
Total assets	<u>\$ 151,501</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 26,212
Accrued compensated absences	26,919
Total liabilities	<u>\$ 53,131</u>
<b>FUND BALANCE</b>	
Unassigned	\$ 98,370
Total fund balance	<u>\$ 98,370</u>
Total liabilities and net position	<u>\$ 151,501</u>

See Accountant's Review Report



Reconciliation of the Governmental Fund Balance Sheet  
to Statement of Net Position  
June 30, 2022

Total fund balance - total governmental funds	\$	98,370
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>57,833</u>
Net position of governmental activities	\$	<u><u>156,203</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, 2022

	<u>Year ended June 30, 2022</u>
Revenues	
Intergovernmental Revenue:	
Farm bill	\$ 109,195
State funds	55,635
USDA funds	17,931
Other revenue:	
Interest income	678
Miscellaneous	805
Rentals	17,764
Seedling and tree sales	23,644
Contributions	300
Total revenues	<u>\$ 225,952</u>
Expenditures	
Current operating:	
Operating services	\$ 26,139
Personal services	191,889
Supplies	349
Repairs and maintenance	1,581
Travel and training	20,140
Total expenditures	<u>\$ 240,098</u>
Net change in fund balance	<u>\$ (14,146)</u>
Fund balance at beginning of year	<u>\$ 112,516</u>
Fund balance at end of year	<u><u>\$ 98,370</u></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, 2022

Net change in fund balances - total governmental funds	\$ (14,146)
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.	(2,609)
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>-</u>
Change in net position of governmental activities	<u><u>\$ (16,755)</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, 2022

	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<b>Intergovernmental Revenue</b>			
Farm bill	\$ 110,000	\$ 109,195	\$ (805)
State funds	55,246	55,635	389
USDA funds	20,000	17,931	(2,069)
<b>Other revenue:</b>			
Interest income	50	678	628
Miscellaneous	1,030	805	(225)
Rentals	16,000	17,764	1,764
Seedling and tree sales	5,000	23,644	18,644
Contributions	-	300	300
Total revenues	<u>\$ 207,326</u>	<u>\$ 225,952</u>	<u>\$ 18,626</u>
<b>Expenditures</b>			
<b>Current operating:</b>			
Operating services	\$ 25,000	\$ 26,139	\$ (1,139)
Personal services	198,358	191,889	6,469
Supplies	110	349	(239)
Repairs and maintenance	2,000	1,581	419
Travel and training	15,900	20,140	(4,240)
Miscellaneous	100	-	100
Total expenditures	<u>\$ 241,468</u>	<u>\$ 240,098</u>	<u>\$ 1,370</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (34,142)</u>	<u>\$ (14,146)</u>	<u>\$ 19,996</u>
<b>Other financing sources (uses)</b>			
Sale of assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ (34,142)</u>	<u>\$ (14,146)</u>	<u>\$ 19,996</u>
Fund balances at beginning of year	<u>\$ 112,516</u>	<u>\$ 112,516</u>	<u>\$ -</u>
Fund balances at end of year	<u><u>\$ 78,374</u></u>	<u><u>\$ 98,370</u></u>	<u><u>\$ 19,996</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, 2022

David Daigle	\$	385
Jason Nolde		455
Wesley Coffman		455
Preston Broxson		455
Jacob Marceaux		<u>385</u>
Total	\$	<u><u>2,135</u></u>

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

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	385
Reimbursements	-
Travel	519
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-



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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, 2022, 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, 2022. 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 \$30,000, 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 original. There were no amendments to the original.*

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 adoption of the original budget to documentation in the minutes.*

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, 2022 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 22, 2021, 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  
December 12, 2022

**ATTACHMENTS:  
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE**

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

June 29, 2022 (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, 2022 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 [ X ]

**Meetings**

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

Yes [ X ] 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 [ X ] 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 [ X ] No [ ] N/A [ ]

**Prior-Year Comments**

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

NONE

Yes [ ] No [ ] N/A [ X ]

**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 [ X ] 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 [ X ] No [ ] N/A [ ]

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

Yes [ X ] No [ ] N/A [ ]

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

Yes [ X ] 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 [ X ] No [ ] N/A [ ]

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

Yes [ X ] 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>Wesley L Hoffman</u>	Secretary	<u>7-20-22</u>	Date
<u>same</u>	Treasurer		Date
<u>Wesley L Hoffman</u>	President	<u>7-20-22</u>	Date