

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

**Chenier Plain Coastal Restoration and Protection Authority  
Lake Charles, Louisiana**

**June 30, 2016**

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

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Chenier Plain Coastal Restoration ("Chenier") as of and for the year ended June 30, 2016, which collectively comprise Chenier's financial statements as listed in the table of contents in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Chenier's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

*Langley, Williams & Co., L.L.C.*

Lake Charles, Louisiana  
August 22, 2022

## **BASIC FINANCIAL STATEMENTS**

GOVERNMENT-WIDE FINANCIAL  
STATEMENTS(GWFS)

**Chenier Plain Coastal Restoration and Protection Authority**  
**Statement of Net Position**  
**June 30, 2016**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 132,592
<b>Total Assets</b>	\$ 132,592
<b>Liabilities</b>	
<b>Total Liabilities</b>	\$ -
<b>Net Position</b>	
Unrestricted	132,592
<b>Total Net Position</b>	132,592
<b>Total liabilities and net position</b>	\$ 132,592

See Independent Accountants' Compilation Report.

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

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 182,744	\$ -	\$ 100,000	\$ (82,744)
Total Governmental Activities	\$ 182,744	\$ -	\$ 100,000	(82,744)
			Change in net position	(82,744)
			Net position at beginning of year	215,336
			Net position end of year	\$ 132,592

See Independent Accountants' Compilation Report.

**FUND FINANCIAL STATEMENTS**



**Chenier Plain Coastal Restoration and Protection Authority**  
**Balance Sheet - Governmental Fund**  
**June 30, 2016**

	<b>GENERAL FUND</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 132,592
<b>TOTAL ASSETS</b>	\$ 132,592
 <b>LIABILITIES and FUND BALANCE</b>	
Total liabilities	\$ -
Fund balance:	
Unassigned	132,592
Total fund balance	132,592
<b>TOTAL LIABILITIES and FUND BALANCE</b>	\$ 132,592

See Independent Accountants' Compilation Report.

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

Fund balance of governmental fund	\$ 132,592
Amounts reported for governmental activities in the Statement of Net Position is different because:	
There are no significant differences in the current year.	<u>-</u>
Net position of governmental activities	<u>\$ 132,592</u>

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

	<u>GENERAL FUND</u>
Revenues:	
Program revenues:	
Parish grant	\$ 100,000
Total revenues	<u>100,000</u>
Expenditures:	
Dues and subscriptions	3,110
Education	5,672
Office expense	5,738
Professional fees	58,801
Subcontractor	94,654
Travel	<u>14,769</u>
Total expenditures	<u>182,744</u>
Excess expenditures over revenues	(82,744)
Fund balance beginning of year	<u>215,336</u>
Fund balance ending of year	<u><u>\$ 132,592</u></u>

See Independent Accountants' Compilation Report.

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

Total net change in fund balance - governmental fund - per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ (82,744)
Amounts reported for governmental activities in the Statement of Activities are different because:	
There are no significant differences in the current year.	<u>-</u>
Change in net position of governmental activities	<u>\$ (82,744)</u>

See Independent Accountants' Compilation Report.

**SUPPLEMENTARY INFORMATION**

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

Ralph Libersat  
President

Purpose	<u>Amount</u>
Salary	\$ -
Reimbursements	-
Travel	-
	<u>                    </u>
	<u>\$ -</u>

See Independent Accountants' Compilation Report.