

**Tangipahoa – St. Helena Soil and Water  
Conservation District  
Amite, Louisiana**

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**Financial Statements**

**As of and for the Year Ended June 30, 2022  
With Supplementary Information**

**Tangipahoa – St. Helena Soil and Water conversation District**

**Financial Statements  
For the Year Ended June 30, 2022**

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To the Board of Commissioners  
Tangipahoa – St. Helena Soil and Water Conservation District  
Amite, Louisiana

Management is responsible for the accompanying financial statement of each major fund of the Tangipahoa-St. Helena Soil and Water Conservation District, (District) as of and for the year ended June 30, 2022, which collectively comprise the 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. I 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. I did not audit or review the financial statements, nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I 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 and the financial statements of the governmental activities of the District required by accounting principles generally accepted in the United States of America. If the omitted disclosure and the financial statements of the governmental activities were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operation, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Accounting principles generally accepted in the United States of America required that budgetary comparison information on page 8, 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. Management has omitted the management's discussion and analysis that Governmental Accounting Standards Board requires to be presented to supplement the basic financial 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The required supplementary information was subject to my compilation agreement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The supplementary information contained in the schedule listed as Other Supplementary Information in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

I am not independent with respect to Tangipahoa-St. Helena Soil and Water Conservation District.

  
Certified Public Accountant

December 8, 2022

## **Basic Financial Statements**

**Tangipahoa - St. Helena Soil and Water Conservation District**  
**Balance Sheet, Governmental Fund**  
**As of June 30, 2022**

<b>Assets</b>	<b>General Fund</b>
Cash	\$ 149,800
Accounts Receivable	24,741
<b>Total Assets</b>	<b>\$ 174,541</b>
<b>Liabilities and Fund Balance</b>	
Liabilities:	
Accounts Payable	\$ 12,775
Total Liabilities	12,775
Fund Balance:	
Unassigned	161,766
Total Fund Balance	161,766
<b>Total Liabilities and Fund Balance</b>	<b>\$ 174,541</b>

**Statement B**

**Tangipahoa - St. Helena Soil and Water Conservation District  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Year Ended June 30, 2022**

	<b>General Fund</b>
<b>Revenues</b>	
Farm Bill	\$ 37,975
State Funds	66,636
Miscellaneous Revenue	200
<b>Total Revenues</b>	<b>104,811</b>
 <b>Expenditures</b>	
Personal Services:	
Accounting Fees	2,495
Outside Contract Services	80,456
Operating Services:	
Dues and Subscriptions	745
Advertising	1,491
Insurance	200
Travel and Meetings:	
Conference, Convention, Meetings	866
Travel	683
Supplies	200
Miscellaneous	1,125
<b>Total Expenditures</b>	<b>88,261</b>
 <b>Net Change in Fund Balance</b>	<b>16,550</b>
 <b>Fund Balance, Beginning</b>	<b>145,216</b>
 <b>Fund Balance, Ending</b>	<b>\$ 161,766</b>

**Required Supplementary Information**

**Tangipahoa - St. Helena Soil and Water Conservation District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) to Actual**  
**General Fund**  
**For the Year Ended June 30, 2022**

	<u>Budgeted Amounts</u>		<u>Actual Amounts GAAP Basis</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Farm Bill	\$ 34,000	\$ 64,000	\$ 37,975	\$ (26,025)
State Funds	39,500	39,500	66,636	27,136
Interest Income	100	100	-	(100)
Miscellaneous Revenue	-	-	200	200
<b>Total Revenues</b>	<u>73,600</u>	<u>103,600</u>	<u>104,811</u>	<u>1,211</u>
<b>Expenditures</b>				
Personal Services	53,000	68,500	82,951	(14,451)
Operating Services	1,500	2,500	2,436	64
Travel and Meetings	2,700	2,700	1,549	1,151
Supplies	600	1,944	200	1,744
Miscellaneous	-	875	1,125	(250)
<b>Total Expenditures</b>	<u>57,800</u>	<u>76,519</u>	<u>88,261</u>	<u>(11,742)</u>
<b>Net Change in Fund Balance</b>	<u>15,800</u>	<u>27,081</u>	<u>16,550</u>	<u>(10,531)</u>
<b>Fund Balance, Beginning</b>	<u>133,152</u>	<u>128,458</u>	<u>145,216</u>	<u>16,758</u>
<b>Fund Balance, Ending</b>	<u>\$ 148,952</u>	<u>\$ 155,539</u>	<u>\$ 161,766</u>	<u>\$ 6,227</u>



## **Other Supplementary Information**

**Schedule 2**

**Tangipahoa-St. Helena Soil and Water Conservation District  
Schedule of Compensation Paid to Board Members  
For the Year Ended June 30, 2022**

<b>Name and Title</b>	<b>Compensation Received</b>
Patrick Klein, Chairman	\$ 113
Hank Schumacher, Vice Chairman	117
Kent Blades, Secretary-Treasurer	213
Paul Alford, Supervisor	-
Bill Brasher, Supervisor	31
	<u>\$ 474</u>

**Tangipahoa-St. Helena Soil and Water Conservation District  
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2022**

**Agency Head Name: Patrick Klein, Chairman**

<b>Purpose</b>	<b>Amount</b>
Board Mileage Reimbursement	\$ 113
	<u>\$ 113</u>