

Calcasieu Soil and Water Conservation District
Accountant's Compilation Report
June 30, 2020

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Calcasieu Soil and Water Conservation District
205 N. 5th 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, 2020 and June 30, 2019, 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, 2020. 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.

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Leesville, LA 71446
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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.

A handwritten signature in black ink that reads "John A. Windham, CPA". The signature is written in a cursive style with a large initial 'J'.

John A. Windham, CPA

December 16, 2020

BASIC FINANCIAL STATEMENTS

Calcasieu Soil and Water Conservation District
Leesville, Louisiana

Statement A

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2020

	June 30, 2020			June 30, 2019
	General Fund	General Fixed Assets	Totals (Memorandum Only)	Totals (Memorandum Only)
ASSETS				
Cash (checking accounts)	\$ 97,862	\$ -	\$ 97,862	\$ 60,166
Certificates of deposit	49,885	-	49,885	48,735
Accounts receivable	10,660	-	10,660	18,196
Capital assets not being depreciated	-	35,000	35,000	35,000
Total assets	<u>\$ 158,407</u>	<u>\$ 35,000</u>	<u>\$ 193,407</u>	<u>\$ 162,097</u>
LIABILITIES				
Accounts payable	\$ 15,558	\$ -	\$ 15,558	\$ 13,372
Accrued compensated absences	26,450	-	26,450	20,847
Total liabilities	<u>\$ 42,008</u>	<u>\$ -</u>	<u>\$ 42,008</u>	<u>\$ 34,219</u>
FUND BALANCES				
Invested in capital assets	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Unassigned	116,399	-	116,399	92,878
Total fund balance	<u>\$ 116,399</u>	<u>\$ 35,000</u>	<u>\$ 151,399</u>	<u>\$ 127,878</u>
Total liabilities and fund balance	<u>\$ 158,407</u>	<u>\$ 35,000</u>	<u>\$ 193,407</u>	<u>\$ 162,097</u>

See Accountant's Compilation Report

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2020

	<u>Year ended June 30, 2020</u>	<u>Year ended June 30, 2019</u>
Revenues		
Intergovernmental Revenue:		
Farm bill	\$ 92,451	\$ 69,090
State funds	58,633	56,509
USDA funds	16,430	13,565
Other revenue:		
Interest income	1,186	835
Miscellaneous	341	190
Rentals	16,207	15,276
Seedling and tree sales	6,524	10,241
Contributions	1,215	375
Total revenues	<u>\$ 192,987</u>	<u>\$ 166,081</u>
Expenditures		
Current operating:		
Operating services	\$ 11,968	\$ 17,308
Personal services	134,843	120,481
Supplies	471	181
Repairs and maintenance	1,045	860
Travel and training	21,139	24,491
Total expenditures	<u>\$ 169,466</u>	<u>\$ 163,321</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 23,521</u>	<u>\$ 2,760</u>
Other financing sources (uses)		
Sale of assets	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ 23,521</u>	<u>\$ 2,760</u>
Fund balance at beginning of year	<u>\$ 92,878</u>	<u>\$ 90,118</u>
Fund balance at end of year	<u><u>\$ 116,399</u></u>	<u><u>\$ 92,878</u></u>

REQUIRED SUPPLEMENTAL SCHEDULE

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended June 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Intergovernmental Revenue			
Farm bill	\$ 84,990	\$ 92,451	\$ 7,461
State funds	58,509	58,633	124
USDA funds	15,255	16,430	1,175
Other revenue:			
Interest income	35	1,186	1,151
Miscellaneous	500	341	(159)
Rentals	15,500	16,207	707
Seedling and tree sales	5,300	6,524	1,224
Contributions	-	1,215	1,215
Total revenues	<u>\$ 180,089</u>	<u>\$ 192,987</u>	<u>\$ 12,898</u>
Expenditures			
Current operating:			
Operating services	\$ 13,410	\$ 11,968	\$ 1,442
Personal services	133,862	134,843	(981)
Supplies	355	471	(116)
Repairs and maintenance	3,000	1,045	1,955
Travel and training	20,705	21,139	(434)
Miscellaneous	300	-	300
Total expenditures	<u>\$ 171,632</u>	<u>\$ 169,466</u>	<u>\$ 2,166</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 8,457</u>	<u>\$ 23,521</u>	<u>\$ 15,064</u>
Other financing sources (uses)			
Sale of assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	<u>\$ 8,457</u>	<u>\$ 23,521</u>	<u>\$ 15,064</u>
Fund balances at beginning of year	<u>\$ 92,878</u>	<u>\$ 92,878</u>	<u>\$ -</u>
Fund balances at end of year	<u><u>\$ 101,335</u></u>	<u><u>\$ 116,399</u></u>	<u><u>\$ 15,064</u></u>

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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, 2020

David Daigle	\$	420
Jason Nolde		315
Wesley Coffman		280
Preston Broxson		385
Jacob Marceaux		<u>420</u>
Total	\$	<u><u>1,820</u></u>

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Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2020

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	420
Reimbursements	-
Travel	-
Registration fees	785
Conference travel	4,023
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-