

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

Financial Statements

As of and for the Year Ended June 30, 2021
With Supplementary Information



BRUCE HARRELL & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Accounting Corporation

Tangipahoa-St. Helena Soil and Water Conservation District

**Financial Statements
For the Year Ended June 30, 2021**

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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 statements of each major fund of the Tangipahoa-St. Helena Soil and Water Conservation District, as of and for the year ended June 30, 2021, which collectively comprise the Tangipahoa-St. Helena 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. We do not express an opinion, a conclusion, nor provide any 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 Tangipahoa-St. Helena Soil and Water Conservation District required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the financial statements of the governmental activities were included in the financial statements, they might influence the user's conclusions about the Tangipahoa-St. Helena Soil and Water Conservation 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 require 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 the 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 our compilation engagement. We 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 schedules 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 our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Tangipahoa-St. Helena Soil and Water Conservation District.

Bruce Harrell & Company, CPAs
A Professional Accounting Corporation
Kentwood, Louisiana
November 22, 2021

Basic Financial Statements
Fund Financial Statements
Governmental Fund Financial Statements

Tangipahoa-St. Helena Soil and Water Conservation District
Balance Sheet, Governmental Fund
As of June 30, 2021

Statement A

	<u>General Fund</u>
Assets	
Cash and Equivalents	\$ 81,794
Certificate of Deposit	51,996
Accounts Receivable	17,186
Total Assets	<u>\$ 150,976</u>
 Liabilities and Fund Balances	
Liabilities:	
Accounts Payable	\$ 5,760
Total Liabilities	<u>5,760</u>
Fund Balances:	
Unassigned	<u>145,216</u>
Total Fund Balances	<u>145,216</u>
 Total Liabilities and Fund Balance	 <u>\$ 150,976</u>

See Accountant's Compilation Report.

Tangipahoa-St. Helena Soil and Water Conservation District
Statement of Revenues, Expenditures and
Changes in Fund Balance
For the Year Ended June 30, 2021

	General Fund
Revenues	
Farm Bill	\$ 32,474
States Funds	49,360
Interest Income	168
Total Revenues	82,002
Expenditures	
Personal Services:	
Accounting Fees	1,425
Outside Contract Services	52,410
Operating Services:	
Dues and Subscriptions	495
Advertising	880
Insurance	200
Miscellaneous Equipment	8,839
Travel & Meetings:	
Conference, Convention, Meetings	-
Travel	669
Supplies	110
Miscellaneous	216
Total Expenditures	65,244
Net Change in Fund Balance	16,758
Fund Balance, Beginning	133,152
Prior Period Adjustment	(4,694)
Adjusted Fund Balance, Beginning	128,458
Fund Balance, Ending	\$ 145,216

See Accountant's Compilation Report

Required Supplementary Information

Schedule 1

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
Revenues				
Farm Bill	\$ 20,061	\$ 33,958	\$ 32,474	\$ (1,484)
State Funds	39,874	49,359	49,360	1
Interest Income	100	100	168	68
Total Revenues	<u>60,035</u>	<u>83,417</u>	<u>82,002</u>	<u>(1,415)</u>
Expenditures				
Personal Services	46,000	53,000	53,835	(835)
Operating Services	1,500	1,500	10,414	(8,914)
Travel	2,700	2,700	669	2,031
Supplies	600	600	110	490
Miscellaneous	-	-	216	(216)
Total Expenditures	<u>50,800</u>	<u>57,800</u>	<u>65,244</u>	<u>(7,444)</u>
Net Change in Fund Balance	<u>9,235</u>	<u>25,617</u>	<u>16,758</u>	<u>(8,859)</u>
Fund Balance, Beginning	133,152	133,152	133,152	-
Prior Period Adjustment	-	-	(4,694)	(4,694)
Adjusted Fund Balance, Beginning	<u>133,152</u>	<u>133,152</u>	<u>128,458</u>	<u>(4,694)</u>
Fund Balance, Ending	<u>\$ 142,387</u>	<u>\$ 158,769</u>	<u>\$ 145,216</u>	<u>\$ (13,553)</u>

See Accountant's Compilation Report.

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, 2021**

Name and Title	Compensation Received
Patrick Klein, Chairman	\$ 125
Hank Schumacher, Vice Chairman	105
Kent Blades, Secretary-Treasurer	194
Hubert Yarborough, Supervisor	173
Carolyn Falgout, Supervisor	72
	<u>\$ 669</u>

See Accountant's Compilation Report.

Schedule 3

**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, 2021**

Agency Head Name: Patrick Klein, Chairman (May 13, 2021 - June 30, 2021)

<u>Purpose</u>	<u>Amount</u>
Board Mileage Reimbursement	\$ 125

Agency Head Name: Carolyn Falgout, Chairman (July 1, 2020 - April 8, 2021)

<u>Purpose</u>	<u>Amount</u>
Board Mileage Reimbursement	\$ 72

See Accountant's Compilation Report.