

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT**

Lake Charles, Louisiana

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Financial Report  
June 30, 2020

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT  
LAKE CHARLES, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS  
June 30, 2020**

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CPAS LLC

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Established 1989

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Board of Commissioners  
Gulf Coast Soil and Water Conservation District  
Lake Charles, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities, and each major fund of the Gulf Coast Soil and Water Conservation District, Lake Charles, Louisiana, as of and the for the year ended June 30, 2020, 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. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer and the schedule of compensation paid to board members are presented for purposes of additional analysis and are 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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule listed as required supplementary information in the table of contents 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 content. This information is the representation of management. 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 such information.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. 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.

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 District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are informed about such matters.

We are not independent with respect to the Gulf Coast Soil and Water Conservation District, Lake Charles, Louisiana.

McMullen, Mancuso, Trahan and Funk CPAs, LLC

**McMullen, Mancuso  
Trahan and Funk, CPAs, LLC**

Sulphur, Louisiana

December 8, 2020

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT  
LAKE CHARLES, LOUISIANA**

**Governmental Funds Balance Sheet/Statement of Net Position  
June 30, 2020**

Governmental Funds Balance Sheet

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>TOTAL</u>	<u>ADJUSTMENTS</u>	<u>STATEMENT OF NET POSITION</u>
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 49,350	\$ 156,737	\$ 206,087	\$ -	\$ 206,087
Money Market Account	153,218	-	153,218	-	153,218
Accounts Receivable	1,296	17,106	18,402	-	18,402
Fixed Assets (net of accumulated depreciation)	-	-	-	26,814	26,814
<b>TOTAL ASSETS</b>	<u>203,864</u>	<u>173,843</u>	<u>377,707</u>	<u>26,814</u>	<u>404,521</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-	-	-	-	-
<b>LIABILITIES</b>					
Accounts Payable	7,167	9,915	17,082	-	17,082
Accrued Compensated Absences	2,098	-	2,098	-	2,098
<b>TOTAL LIABILITIES</b>	<u>9,265</u>	<u>9,915</u>	<u>19,180</u>	<u>-</u>	<u>19,180</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	-	-	-	-	-
<b>FUND BALANCES</b>					
Unassigned	194,599	163,928	358,527	(358,527)	-
<b>TOTAL FUND BALANCES</b>	<u>194,599</u>	<u>163,928</u>	<u>358,527</u>	<u>(358,527)</u>	<u>-</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>	<u>\$ 203,864</u>	<u>173,843</u>	<u>\$ 377,707</u>		
<b>NET POSITION</b>					
Net Investment in Capital Assets				26,814	26,814
Unrestricted				<u>358,527</u>	<u>358,527</u>
<b>TOTAL NET POSITION</b>				<u>\$ 385,341</u>	<u>\$ 385,341</u>

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT  
LAKE CHARLES, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND TYPES/  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020**

**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds**

	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE FUND</b>	<b>TOTAL</b>	<b>ADJUSTMENTS</b>	<b>STATEMENT OF ACTIVITIES</b>
<b>REVENUES</b>					
<b>Intergovernmental revenue:</b>					
DNR	\$ -	\$ 42,530	\$ 42,530	\$ -	\$ 42,530
NACD	-	46,867	46,867	-	46,867
Revegetation	-	30,102	30,102	-	30,102
WRE	-	730	730	-	730
Farm Bill	21,522	-	21,522	-	21,522
State Funds	46,762	-	46,762	-	46,762
<b>Other Revenue:</b>					
Interest Income	125	-	125	-	125
Other Income	98	-	98	-	98
Seedling Sales	4,915	-	4,915	-	4,915
<b>Total Revenues</b>	<u>73,422</u>	<u>120,229</u>	<u>193,651</u>	<u>-</u>	<u>193,651</u>
<b>EXPENDITURES</b>					
<b>Operating:</b>					
Equipment	-	-	-	-	-
Operating Services	4,023	-	4,023	-	4,023
Personal Services	58,495	55,013	113,508	-	113,508
Supplies	2,397	3,701	6,098	-	6,098
Travel	1,727	-	1,727	-	1,727
<b>Total Expenditures</b>	<u>66,642</u>	<u>58,714</u>	<u>125,356</u>	<u>-</u>	<u>125,356</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues over Expenditures</b>	6,780	61,515	68,295	-	68,295
<b>FUND BALANCE/NET POSITION</b>					
Beginning of Year	188,457	102,413	290,870	26,814	317,684
Prior Period Adjustment	(638)	-	(638)	-	(638)
<b>Beginning of Year, As Restated</b>	<u>187,819</u>	<u>102,413</u>	<u>290,232</u>	<u>26,814</u>	<u>317,046</u>
<b>End of Year</b>	<u>\$ 194,599</u>	<u>\$ 163,928</u>	<u>\$ 358,527</u>	<u>\$ 26,814</u>	<u>\$ 385,341</u>

**SUPPLEMENTARY INFORMATION**

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT  
LAKE CHARLES, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
FOR THE YEAR ENDED JUNE 30, 2020**

Louie Barbe III	\$	280
Jim Paul Dupont		-
Cynthia Leblanc		-
Gene Douglas Miller		-
Bradley Pousson		-
Bruce Watts		500
	<u>\$</u>	<u>780</u>

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT  
LAKE CHARLES, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN  
FOR THE YEAR ENDED JUNE 30, 2020**

**Gene Douglas Miller  
Chairman**

<b>Purpose</b>	<u>Amount</u>
Salary	\$ -
Benefits - Insurance	-
Benefits - Retirement	-
Benefits - Dues	-
Car Allowance	-
Vehicle Provided by Government	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
	<u>\$ -</u>

**REQUIRED SUPPLEMENTARY INFORMATION**

**GULF COAST SOIL AND WATER CONSERVATION DISTRICT  
LAKE CHARLES, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -  
GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2020**

	GENERAL FUND				SPECIAL REVENUE FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental Revenue:								
DNR	\$ -	\$ -	\$ -	\$ -	\$ 58,100	\$ 39,700	\$ 42,530	\$ 2,830
NACD	-	-	-	-	-	46,868	46,867	(1)
Revegetation	-	-	-	-	27,407	30,102	30,102	-
WRE	-	-	-	-	9,800	730	730	-
Farm Bill	22,000	21,550	21,522	(28)	-	-	-	-
State Funds	43,256	46,770	46,762	(8)	-	-	-	-
Other Revenue:								
Interest Income	120	225	223	(2)	-	-	-	-
Seedling Sales	7,140	4,915	4,915	-	-	-	-	-
Total Revenues	<u>72,516</u>	<u>73,460</u>	<u>73,422</u>	<u>(38)</u>	<u>95,307</u>	<u>117,400</u>	<u>120,229</u>	<u>2,829</u>
<b>EXPENDITURES</b>								
Operating:								
Equipment	-	-	-	-	-	-	-	-
Operating Services	4,800	4,050	4,023	27	-	-	-	-
Personal Services	58,000	60,000	58,495	1,505	63,400	57,500	55,013	2,487
Supplies	3,530	2,450	2,397	53	3,600	3,830	3,701	129
Travel	1,005	1,730	1,727	3	-	-	-	-
Total Expenditures	<u>67,335</u>	<u>68,230</u>	<u>66,642</u>	<u>1,588</u>	<u>67,000</u>	<u>61,330</u>	<u>58,714</u>	<u>2,616</u>
Excess (Deficiency) of Revenues over Expenditures	5,181	5,230	6,780	1,550	28,307	56,070	61,515	5,445
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	5,181	5,230	6,780	1,550	28,307	56,070	61,515	5,445
Fund Balances - Beginning	<u>111,875</u>	<u>186,722</u>	<u>187,819</u>	<u>-</u>	<u>170,821</u>	<u>104,971</u>	<u>102,413</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 117,056</u>	<u>\$ 191,952</u>	<u>\$ 194,599</u>	<u>\$ 1,550</u>	<u>\$ 199,128</u>	<u>\$ 161,041</u>	<u>\$ 163,928</u>	<u>\$ 5,445</u>