

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

**Catahoula Soil and Water Conservation District
Jonesville, Louisiana**

June 30, 2022

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To the Board of Commissioners
Catahoula Soil and Water Conservation District
Jonesville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Catahoula Soil and Water Conservation District of Jonesville, Louisiana ("the District"), as of and for the year ended June 30, 2022, which collectively comprise the District'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 the District'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 12-13 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. 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.

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.

Lake Charles, Louisiana
November 8, 2022

BASIC FINANCIAL STATEMENTS

**GOVERNMENT – WIDE FINANCIAL
STATEMENTS (GWFS)**

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 52,975
Certificates of deposit	5,676
Prepaid assets	2,250
Fixed assets (net of accumulated depreciation)	50,978
Total Assets	\$ 111,879
Liabilities	
Accounts payable	\$ 7,626
Accrued compensated absences	1,120
Total Liabilities	8,746
Net Position	
Investment in general fixed assets	50,978
Reserved-designated-special revenue	718
Unreserved-undesignated	51,437
Total Net Position	103,133
Total liabilities and net position	\$ 111,879

See independent accountants' compilation report

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2022

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 79,937	\$ -	\$ -	\$ (79,937)
Total Governmental Activities	\$ 79,937	\$ -	\$ -	(79,937)

General revenues:	
Targeted tech	13,933
NACD grant	2,500
Farm bill	17,317
State funds	31,632
Interest	45
Rentals	2,303
Seedling sales	5,010
Total general revenues	72,740

Change in net position (7,197)

Net position at beginning of year 110,330

Net position end of year \$ 103,133

FUND FINANCIAL STATEMENTS

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA**

**Balance Sheet-Governmental Fund
June 30, 2022**

	<u>GOVERNMENTAL FUND TYPE</u>		<u>TOTALS</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>JUNE 30, 2022</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 48,607	\$ 4,368	\$ 52,975
Certificates of deposit	5,676	-	5,676
Prepaid assets	2,250	-	2,250
Fixed assets (net of accumulated depreciation)	-	-	-
TOTAL ASSETS	\$ 56,533	\$ 4,368	\$ 60,901
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts payable	\$ 3,976	\$ 3,650	\$ 7,626
Accrued compensated absences	1,120	-	1,120
Total Liabilities	5,096	3,650	8,746
<u>Fund Equity:</u>			
Investment in general fixed assets	-	-	-
Reserved-designated-special revenue	-	718	718
Unreserved-undesignated	51,437	-	51,437
Total Fund Equity	51,437	718	52,155
TOTAL LIABILITIES AND FUND EQUITY	\$ 56,533	\$ 4,368	\$ 60,901
Fund Balance of governmental fund	\$ 51,437	\$ 718	\$ 52,155
Amounts reported for governmental activities in the Statement of Net Position is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of :	-	-	-
Depeciable capital assets, net of accumulated depreciation			50,978
Net Position of governmental activities	\$ 51,437	\$ 718	\$ 103,133

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Fund
For the Year Ended June 30, 2022**

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS JUNE 30, 2022</u>
Intergovernmental Revenue:			
Targeted tech	\$ -	\$ 13,933	\$ 13,933
NACD grant	-	2,500	2,500
Farm bill	17,317	-	17,317
State funds	31,632	-	31,632
Other Revenue:			
Interest	45	-	45
Local	-	-	-
Rentals	2,303	-	2,303
Seedling sales	5,010	-	5,010
Total Revenues	<u>56,307</u>	<u>16,433</u>	<u>72,740</u>
 <u>EXPENDITURES</u>			
Operating:			
Operating services	2,510	-	2,510
Personal services	49,586	15,715	65,301
Supplies	4,710	-	4,710
Travel	3,461	-	3,461
Maintenance & repairs	1,485	-	1,485
Total Expenditures	<u>61,752</u>	<u>15,715</u>	<u>77,467</u>
 Excess (Deficiency) of revenues over expenditures	<u>(5,445)</u>	<u>718</u>	<u>(4,727)</u>
 Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(5,445)	718	(4,727)
 Unreserved Fund Balances-Beginning	<u>56,882</u>	<u>-</u>	<u>56,882</u>
 Unreserved Fund Balances-Ending	<u>\$ 51,437</u>	<u>\$ 718</u>	<u>\$ 52,155</u>
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 51,437	\$ 718	\$ 52,155
 Amounts reported for governmental activities in the Statement of Activities is different because:			
 Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.			
 Depreciation expense for the year ended June 30, 2022			(2,470)
 Change in net position of governmental activities	<u>\$ 51,437</u>	<u>\$ 718</u>	<u>\$ 49,685</u>

See independent accountants' compilation report.

REQUIRED SUPPLEMENTARY INFORMATION

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - General Fund
For the Year Ended June 30, 2022**

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
Farm bill	\$ 29,000	\$ 16,500	\$ 17,317	\$ 817
State funds	32,425	31,833	31,632	(201)
Other Revenue:				
Interest	120	46	45	(1)
Rentals	-	2,400	2,303	(97)
Seedling sales	-	5,200	5,010	(190)
Total Revenues	<u>61,545</u>	<u>55,979</u>	<u>56,307</u>	<u>328</u>
EXPENDITURES				
Operating:				
Operating services	1,500	2,510	2,510	-
Personal services	39,000	50,000	49,586	414
Supplies	125	4,890	4,710	180
Travel	775	3,464	3,461	3
Maintenance & repairs	-	1,485	1,485	-
Total Expenditures	<u>41,400</u>	<u>62,349</u>	<u>61,752</u>	<u>597</u>
Excess (Deficiency) of revenues over expenditures	<u>20,145</u>	<u>(6,370)</u>	<u>(5,445)</u>	<u>925</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	20,145	(6,370)	(5,445)	925
Unreserved Fund Balance-Beginning	<u>56,882</u>	<u>56,882</u>	<u>56,882</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 77,027</u>	<u>\$ 50,512</u>	<u>\$ 51,437</u>	<u>\$ 925</u>

See independent accountants' compilation report.

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
Governmental Fund - General Fund
For the Year Ended June 30, 2022**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
Targeted tech	\$ -	\$ 14,000	\$ 13,933	\$ (67)
NACD grant	-	2,500	2,500	-
Total Revenues	<u>-</u>	<u>16,500</u>	<u>16,433</u>	<u>(67)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	-	16,500	15,715	785
Total Expenditures	<u>-</u>	<u>16,500</u>	<u>15,715</u>	<u>785</u>
Excess (Deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>718</u>	<u>718</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	-	-	718	718
Unreserved Fund Balance-Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 718</u>	<u>\$ 718</u>

See independent accountants' compilation report.

SUPPLEMENTARY INFORMATION

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA**

**Schedule of Compensation Paid to Board Members
For the Year Ended June 30, 2022**

	<u>Amount</u>
Howard Hardie	\$ -
Christopher Freeman	245
Jeremy Slade	420
Charles E House	175
H C Peck III	350
Carolyn Fannin	350
	<u>\$ 1,540</u>

See independent accountants' compilation report.

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT
JONESVILLE, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended June 30, 2022**

Jeremy Slade
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	101
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<u>\$ 521</u>

See independent accountants' compilation report.