

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, 2020  
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, 2020**

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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, 2020, 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 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 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. 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. 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.

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  
October 7, 2020

**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, 2020**

**Statement A**

	<u><b>General Fund</b></u>
<b>Assets</b>	
Cash and Equivalents	\$ 80,757
Certificate of Deposit	52,026
Accounts Receivable	5,887
<b>Total Assets</b>	<u><u>\$ 138,670</u></u>
 <b>Liabilities and Fund Balances</b>	
Liabilities:	
Accounts Payable	\$ 5,518
<b>Total Liabilities</b>	<u>5,518</u>
Fund Balances:	
Unassigned	<u>133,152</u>
<b>Total Fund Balances</b>	<u>133,152</u>
 <b>Total Liabilities and Fund Balance</b>	 <u><u>\$ 138,670</u></u>

See Accountant's Compilation Report.

**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, 2020**

	<b>General Fund</b>
<b>Revenues</b>	
Farm Bill	\$ 21,373
States Funds	39,875
Interest Income	164
<b>Total Revenues</b>	61,412
<b>Expenditures</b>	
Personal Services:	
Accounting Fees	1,300
Outside Contract Services	43,233
Operating Services:	
Dues and Subscriptions	745
Advertising	1,028
Insurance	250
Travel & Meetings:	
Conference, Convention, Meetings	1,895
Travel	660
Supplies	457
Miscellaneous	250
<b>Total Expenditures</b>	49,818
 <b>Net Change in Fund Balance</b>	 11,594
<b>Fund Balance, Beginning</b>	121,558
<b>Fund Balance, Ending</b>	\$ 133,152

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, 2020**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>GAAP Basis</u>	<u>Favorable (Unfavorable)</u>
<b>Revenues</b>				
Farm Bill	\$ 18,000	\$ 18,000	\$ 21,373	\$ 3,373
State Funds	37,992	39,359	39,875	516
Interest Income	129	129	164	35
<b>Total Revenues</b>	<u>56,121</u>	<u>57,488</u>	<u>61,412</u>	<u>3,924</u>
<b>Expenditures</b>				
Personal Services	55,393	58,398	44,533	13,865
Operating Services	2,450	2,650	2,023	627
Travel	1,600	1,600	2,555	(955)
Supplies	600	600	457	143
Miscellaneous	-	-	250	(250)
<b>Total Expenditures</b>	<u>60,043</u>	<u>63,248</u>	<u>49,818</u>	<u>13,430</u>
<b>Net Change in Fund Balance</b>	<u>(3,922)</u>	<u>(5,760)</u>	<u>11,594</u>	<u>17,354</u>
<b>Fund Balance, Beginning</b>	<u>121,558</u>	<u>121,558</u>	<u>121,558</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u>\$ 117,636</u>	<u>\$ 115,798</u>	<u>\$ 133,152</u>	<u>\$ 17,354</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, 2020**

<b>Name and Title</b>	<b>Compensation Received</b>
Carolyn Falgout, Chairman	\$ 74
Hank Schumacher, Vice Chairman	133
Patrick Klein, Secretary-Treasurer	116
Hubert Yarborough, Supervisor	158
Kent Blades, Supervisor	179
	<u>\$ 660</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, 2020**

Agency Head Name: Carolyn Falgout, Chairman

<b>Purpose</b>	<b>Amount</b>
Board Mileage Reimbursement	\$ 74
Convention Registration	195
Convention Lodging	190
	<u>\$ 459</u>

See Accountant's Compilation Report.