

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

**Red River Soil and Water Conservation District
Coushatta, Louisiana**

June 30, 2022

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To the Board of Commissioners
Red River Soil and Water Conservation District
Coushatta, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major fund of the Red River Soil and Water Conservation District of Coushatta, 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
December 13, 2022

BASIC FINANCIAL STATEMENTS

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

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA**

**Statement of Net Position
June 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 61,585
Receivables (Net of allowances for uncollectables)	3,831
Prepaid Assets	8,250
Investments (certificate of deposit and savings)	53,249
Fixed assets (Net of Accumulated Depreciation)	<u>133,037</u>
Total Assets	<u><u>\$ 259,952</u></u>
Liabilities	
Accounts Payable and Accrued Liabilities	\$ 4,113
Accrued Compensated Absences	<u>945</u>
Total Liabilities	5,058
Net Position	
Investment in general fixed assets	133,037
Reserved-designated-special revenue	35,146
Unreserved-undesignated	<u>86,711</u>
Total Net Position	<u><u>254,894</u></u>
Total liabilities and net position	<u><u>\$ 259,952</u></u>

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA**

**Statement of Activities
For the Year Ended June 30, 2022**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 75,931	\$ -	\$ -	\$ (75,931)
Total Governmental Activities	\$ 75,931	\$ -	\$ -	(75,931)

General revenues:

State Appropriations	30,701
Farm Bill Funds	17,420
Feral	97,367
RCCP	27,300
Interest Income	56
Sales	1,212
Rentals	2,052
Total general revenues	176,108

Change in net position 100,177

Net position at beginning of year 154,717

Net position end of year \$ 254,894

FUND FINANCIAL STATEMENTS

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA**

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

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2022
<u>ASSETS</u>			
Cash and cash equivalents	\$ 33,107	\$ 28,478	\$ 61,585
Receivables (Net of allowances for uncollectables)	3,831	-	3,831
Prepaid Assets	550	7,700	8,250
Investments (certificate of deposit and savings)	53,249	-	53,249
Fixed assets (Net of Accumulated Depreciation)	-	-	-
TOTAL ASSETS	90,737	36,178	126,915
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable and Accrued Liabilities	\$ 3,081	\$ 1,032	\$ 4,113
Accrued Compensated Absences	945	-	945
Total Liabilities	4,026	1,032	5,058
<u>Fund Equity:</u>			
Investment in general fixed assets			-
Reserved-designated-special revenue	-	35,146	35,146
Unreserved-undesignated	86,711	-	86,711
Total Fund Equity	86,711	35,146	121,857
TOTAL LIABILITIES AND FUND EQUITY	\$ 90,737	\$ 36,178	\$ 126,915
Fund Balance of governmental fund	\$ 86,711	\$ 35,146	\$ 121,857
 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 :			
Depreciable capital assets, net of accumulated depreciation	-	-	133,037
Net Position of governmental activities	\$ 86,711	\$ 35,146	\$ 254,894

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA**

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

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2022
<u>REVENUES</u>			
Intergovernmental Revenue:			
State Appropriations	\$ 30,701	\$ -	\$ 30,701
Farm Bill Funds	17,420	-	17,420
Feral	-	97,367	97,367
RCCP	-	27,300	27,300
Other Revenue:			
Interest Income	56	-	56
Sales	1,212	-	1,212
Rentals	2,052	-	2,052
Total Revenues	51,441	124,667	176,108
<u>EXPENDITURES</u>			
Operating:			
Personal Services	50,278	20,894	71,172
Travel	1,644	-	1,644
Operating Services	3,197	3,520	6,717
Supplies	5,784	11,612	17,396
Equipment	-	80,465	80,465
Aerial Venting	-	-	-
RCCP	-	31,574	31,574
Total Expenditures	60,903	148,065	208,968
Excess (Deficiency) of revenues over expenditures	(9,462)	(23,398)	(32,860)
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(9,462)	(23,398)	(32,860)
Unreserved Fund Balances-Beginning	96,173	58,544	154,717
Unreserved Fund Balances-Ending	\$ 86,711	\$ 35,146	\$ 121,857
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 86,711	\$ 35,146	\$ 121,857
Amounts reported for governmental activities in the Statement of Activities is different because:			
There are no significant differences in the current year.	-	-	-
Change in net position of governmental activities	\$ 86,711	\$ 35,146	\$ 121,857

See Independent Accountants' Compilation Report

REQUIRED SUPPLEMENTARY INFORMATION

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
State Appropriations	\$ 29,514	\$ 30,701	\$ 30,701	\$ -
Farm Bill Funds	15,000	17,600	17,420	(180)
Other Revenue:				
Interest Income	58	58	56	(2)
Sales	1,025	1,250	1,212	(38)
Rentals	1,475	2,000	2,052	52
Total Revenues	<u>47,072</u>	<u>51,609</u>	<u>51,441</u>	<u>(168)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal Services	34,000	52,000	50,278	1,722
Travel	1,250	1,650	1,644	6
Operating Services	3,300	3,300	3,197	103
Supplies	1,800	6,000	5,784	216
Total Expenditures	<u>40,350</u>	<u>62,950</u>	<u>60,903</u>	<u>2,047</u>
Excess (Deficiency) of revenues over expenditures	<u>6,722</u>	<u>(11,341)</u>	<u>(9,462)</u>	<u>1,879</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	6,722	(11,341)	(9,462)	1,879
Unreserved Fund Balance-Beginning	<u>96,173</u>	<u>96,173</u>	<u>96,173</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 102,895</u>	<u>\$ 84,832</u>	<u>\$ 86,711</u>	<u>\$ 1,879</u>

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental Revenue:				
Feral	\$ 50,000	\$ 100,000	\$ 97,367	\$ (2,633)
RCCP	20,100	28,000	27,300	(700)
Total Revenues	<u>70,100</u>	<u>128,000</u>	<u>124,667</u>	<u>(3,333)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal Services	8,400	21,000	20,894	106
Operating Services	2,700	3,600	3,520	80
Supplies	2,150	12,000	11,612	388
Equipment	20,500	83,500	80,465	3,035
Aerial Venting	-	-	-	-
RCCP	17,000	33,000	31,574	1,426
Total Expenditures	<u>50,750</u>	<u>153,100</u>	<u>148,065</u>	<u>5,035</u>
Excess (Deficiency) of revenues over expenditures	<u>19,350</u>	<u>(25,100)</u>	<u>(23,398)</u>	<u>1,702</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	19,350	(25,100)	(23,398)	1,702
Unreserved Fund Balance-Beginning	<u>58,544</u>	<u>58,544</u>	<u>58,544</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 77,894</u>	<u>\$ 33,444</u>	<u>\$ 35,146</u>	<u>\$ 1,702</u>

SUPPLEMENTARY INFORMATION

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA**

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

Jason Anderson	\$	245
Blake McCartney		385
Billy Shaw		210
Daniel Sneed		420
Johnny Taylor		420
Stuart shaw		35
	<u>\$</u>	<u>1,715</u>

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA**

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

Johnny Ray Taylor
Chairman

Purpose	<u>Amount</u>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	420
Reimbursements	-
Travel	27
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
	<u>\$ 447</u>