

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

**Caddo Soil and Water Conservation District  
Shreveport, Louisiana**

**June 30, 2023**

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To the Board of Commissioners  
Caddo Soil and Water Conservation District  
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and major funds of the Caddo Soil and Water Conservation District of Jennings, Louisiana ("the District"), as of and for the year ended June 30, 2023, 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.

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 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  
September 25, 2023

**BASIC FINANCIAL STATEMENTS**

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

**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA  
Statement of Net Position  
June 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 136,328
Accounts receivable (net of allowance for uncollectable accounts)	6,917
<b>Total Assets</b>	<b>\$ 143,245</b>
<b>LIABILITIES</b>	
Accounts payable	\$ 5,439
Accrued compensated absences	5,676
<b>Total Liabilities</b>	11,115
<b>NET POSITION</b>	
Restricted	122,505
Unrestricted	9,625
<b>Total Net Position</b>	132,130
<b>Total liabilities and net position</b>	<b>\$ 143,245</b>

See Independent Accountants' Compilation Report.

**CADDO SOIL AND WATER CONSERVATION DISTRICT**  
**SHREVEPORT, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended June 30, 2023**

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 84,486	\$ -	\$ -	\$ (84,486)
<b>Total Governmental Activities</b>	<b>\$ 84,486</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(84,486)</b>

General revenues:	
Feral	10,860
Farm Bill	15,589
State Funds	30,023
Interest	19
Local-Irrigation Project	43,556
<b>Total general revenues</b>	<b>100,047</b>

Change in net position 15,561

Net position at beginning of year 116,569

Net position end of year \$ 132,130

**FUND FINANCIAL STATEMENTS**



**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA**

**Balance Sheet-Governmental Funds  
June 30, 2023**

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 10,323	\$ 126,005	\$ 136,328
Accounts receivable (net of allowance for uncollectable accounts)	6,917	-	6,917
<b>TOTAL ASSETS</b>	<b>\$ 17,240</b>	<b>\$ 126,005</b>	<b>\$ 143,245</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>			
<b><u>Liabilities:</u></b>			
Accounts payable	\$ 1,939	\$ 3,500	\$ 5,439
Total Liabilities	1,939	3,500	5,439
<b><u>Fund Equity:</u></b>			
Restricted	-	122,505	122,505
Unrestricted	15,301	-	15,301
Total Fund Equity	15,301	122,505	137,806
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 17,240</b>	<b>\$ 126,005</b>	<b>\$ 143,245</b>
Fund Balance of governmental fund			\$ 137,806
Amounts reported for governmental activities in the Statement of Net Position is different because:			
Some Liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds. Those liabilities consist of:			
Compensated absences payable			(5,676)
Net Position of governmental activities			<b>\$ 132,130</b>

**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA**

**Statement of Revenue, Expenditures and Changes in Fund Balance-Governmental Funds  
For the Year Ended June 30, 2023**

<u>REVENUES</u>	<b>GOVERNMENTAL FUNDS</b>		<b>TOTALS</b>
	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>JUNE 30, 2023</b>
Intergovernmental Revenue:			
Feral	\$ 10,860	\$ -	\$ 10,860
Farm bill	15,589	-	15,589
State funds	30,023	-	30,023
Other Revenue:			
Interest	4	15	19
Local-Irrigation Project	-	43,556	43,556
<b>Total Revenues</b>	<b>56,476</b>	<b>43,571</b>	<b>100,047</b>
 <u>EXPENDITURES</u>			
Operating:			
Operating services	1,568	33,438	35,006
Personal services	33,696	-	33,696
Supplies	189	-	189
Travel	1,595	-	1,595
Equipment	10,100	-	10,100
Miscellaneous	-	2,050	2,050
Maintenance & repairs	-	1,850	1,850
<b>Total Expenditures</b>	<b>47,148</b>	<b>37,338</b>	<b>84,486</b>
 <b>Excess of revenues over expenditures</b>	<b>9,328</b>	<b>6,233</b>	<b>15,561</b>
 Fund Balances-Beginning, as previously stated	297	116,272	116,569
Prior period adjustment	5,676	-	5,676
Fund Balances-Beginning, restated	<b>5,973</b>	<b>116,272</b>	<b>122,245</b>
 Fund Balances-Ending	<b>\$ 9,625</b>	<b>\$ 122,505</b>	<b>\$ 137,806</b>
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			<b>\$ 15,561</b>
 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			<b>\$ 15,561</b>

See Independent Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, 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, 2023**

	<b>GENERAL FUND</b>			
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
Feral	\$ -	\$ 10,860	\$ 10,860	\$ -
Farm bill	17,000	16,000	15,589	(411)
State funds	29,968	29,968	30,023	55
Other Revenue:				
Interest	5	4	4	-
Total Revenues	<u>46,973</u>	<u>56,832</u>	<u>56,476</u>	<u>(356)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	1,525	1,575	1,568	7
Personal services	52,000	35,000	33,696	1,304
Supplies	-	200	189	11
Travel	400	1,600	1,595	5
Equipment	-	10,860	10,100	760
Total Expenditures	<u>53,925</u>	<u>49,235</u>	<u>47,148</u>	<u>2,087</u>
(Deficiency) Excess of revenues over expenditures	(6,952)	7,597	9,328	
Fund Balance-Beginning	<u>297</u>	<u>297</u>	<u>5,973</u>	
Fund Balance-Ending	<u>\$ (6,655)</u>	<u>\$ 7,894</u>	<u>\$ 15,301</u>	

**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA**

**Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Budget (GAAP Basis) and Actual  
Governmental Fund - Special Revenue Fund  
For the Year Ended June 30, 2023**

	<b>SPECIAL REVENUE</b>			<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
	<b>ORIGINAL BUDGET</b>	<b>FINAL BUDGET</b>	<b>ACTUAL</b>	
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:				
TW/Tech	\$ 26,500	\$ -	\$ -	\$ -
Other Revenue:				
Interest	13	15	15	-
Local -Irrigation Project-Water Sales	29,500	46,000	43,556	(2,444)
Total Revenues	<u>56,013</u>	<u>46,015</u>	<u>43,571</u>	<u>(2,444)</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Operating services	40,500	35,000	33,438	1,562
Personal services	29,000	2,100	-	2,100
Miscellaneous	-	-	2,050	(2,050)
Maintenance & repairs	105	1,850	1,850	-
Total Expenditures	<u>69,605</u>	<u>38,950</u>	<u>37,338</u>	<u>1,612</u>
(Deficiency) Excess of revenues over expenditures	(13,592)	7,065	6,233	
Fund Balance-Beginning	<u>116,272</u>	<u>116,272</u>	<u>116,272</u>	
Fund Balance-Ending	<u>\$ 102,680</u>	<u>\$ 123,337</u>	<u>\$ 122,505</u>	

**SUPPLEMENTARY INFORMATION**

**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA**

**Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended June 30, 2023**

LeRoy Kirby III  
Chairman

	Purpose	<u>Amount</u>
Per diem		\$ 420
Travel		<u>238</u>
		<u>\$ 658</u>

**CADDO SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA**

**Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2023**

**Section I - Current Year Findings and Management Corrective Action Plan**

**Compliance**

**01-23C - Budget Preparation**

Condition and criteria: State law required that the budget be amended when a variance of more than five percent is expected. The June 30, 2023 amended budget for the Caddo Soil and Water District was not within five percent of actual for revenues.

Management's response: Management will monitor the budget and make amendments to the budget as necessary.

**Section II - Prior Year Findings and Management Corrective Action Plan**

**Compliance**

There were no findings noted.