

**CADDO SOIL AND  
WATER CONSERVATION DISTRICT  
Shreveport, Louisiana**

**Annual Financial Statements  
June 30, 2017**

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

**ANNUAL FINANCIAL STATEMENTS  
JUNE 30, 2017**

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# J. Aaron Cooper , CPA, LLC

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P.O. Box 918 • 510 North Cutting Avenue • Jennings, Louisiana 70546  
768 Parish Line Road • DeRidder, Louisiana 70634

*Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants*

## **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Caddo Soil and Water  
Conservation District  
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of each major fund and the aggregate remaining fund information of Caddo Soil and Water Conservation District, as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I 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.

Caddo Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34, 54, and 63 for the year ended June 30, 2017. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

### *Supplementary Information*

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer and schedule of compensation paid to board members are 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 my compilation engagement, but I 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 following supplementary information be presented to supplement the basic financial statements:

Budgetary Comparison Schedule  
Management's Discussion and Analysis

Such 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. I have not audited or reviewed the information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America required to be presented to supplement the basic financial statements. The Management Discussion and Analysis, 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 the of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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.

*J. Aaron Coogan, CPA, LLC*

Jennings, Louisiana  
August 22, 2017

**FINANCIAL STATEMENTS**

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

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2017**

	<b>GOVERNMENTAL FUND TYPE</b>		<b>TOTALS (MEMORANDUM ONLY)</b>
<u><b>ASSETS</b></u>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	
Cash and cash equivalents	\$ 22,697	\$ 25,341	\$ 48,038
Accounts receivable	3,272	-	3,272
Money market	-	50,013	50,013
<b>TOTAL ASSETS</b>	<b>\$ 25,969</b>	<b>\$ 75,354</b>	<b>\$ 101,323</b>
<u><b>LIABILITIES AND FUND EQUITY</b></u>			
<u><b>Liabilities</b></u>			
Accounts payable	\$ 8,768	\$ 1,592	\$ 10,360
Accrued compensated absences	2,100	-	2,100
<b>Total liabilities</b>	<b>10,868</b>	<b>1,592</b>	<b>12,460</b>
<u><b>Fund Equity</b></u>			
Fund balance:			
Restricted	-	73,762	73,762
Unassigned	15,101	-	15,101
<b>Total fund equity</b>	<b>15,101</b>	<b>73,762</b>	<b>88,863</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 25,969</b>	<b>\$ 75,354</b>	<b>\$ 101,323</b>

See Accountant's Report.

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
-GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
<b>REVENUES</b>			
Intergovernmental revenue:			
Farm Bill	\$ 19,537	\$ -	\$ 19,537
State funds	29,468	-	29,468
RCPP	-	3,607	3,607
Other revenue:			
Interest	2	13	15
Water Sales	-	85,584	85,584
Total revenues	<u>49,007</u>	<u>89,204</u>	<u>138,211</u>
<b>EXPENDITURES</b>			
Operating:			
Operating services	1,609	47,116	48,725
Personal services	46,606	15,596	62,202
Supplies	91	139	230
Travel	1,450	-	1,450
Total expenditures	<u>49,756</u>	<u>62,851</u>	<u>112,607</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	(749)	26,353	25,604
Fund balances - beginning	<u>15,850</u>	<u>47,409</u>	<u>63,259</u>
Fund balances - ending	<u>\$ 15,101</u>	<u>\$ 73,762</u>	<u>\$ 88,863</u>

See Accountant's Report.

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

**STATEMENTS OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL-GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2017**

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental revenue:								
Farm Bill	\$ 16,487	\$ 19,540	\$ 19,537	\$ (3)	\$ -	\$ -	\$ -	\$ -
State funds	28,368	29,468	29,468	-	-	-	-	-
RCPP	-	-	-	-	-	3,607	3,607	-
Other revenue:								
Interest	2	2	2	-	-	13	13	-
Water Sales	-	-	-	-	89,260	85,584	85,584	-
Total revenues	<u>44,857</u>	<u>49,010</u>	<u>49,007</u>	<u>-</u>	<u>89,260</u>	<u>89,204</u>	<u>89,204</u>	<u>-</u>
<b>EXPENDITURES</b>								
Operating:								
Operating services	1,050	1,610	1,609	1	49,500	47,116	47,116	-
Personal services	38,500	46,650	46,606	44	21,000	15,600	15,596	4
Supplies	-	91	91	-	191	140	139	1
Travel	1,500	1,450	1,450	-	-	-	-	-
Total expenditures	<u>41,050</u>	<u>49,801</u>	<u>49,756</u>	<u>45</u>	<u>70,691</u>	<u>62,856</u>	<u>62,851</u>	<u>5</u>
Excess (Deficiency) of revenues over expenditures	3,807	(791)	(749)	42	18,569	26,348	26,353	5
Fund balance-beginning	<u>15,850</u>	<u>15,850</u>	<u>15,850</u>	<u>-</u>	<u>47,409</u>	<u>47,409</u>	<u>47,409</u>	<u>-</u>
Fund balance-ending	<u>\$ 19,657</u>	<u>\$ 15,059</u>	<u>\$ 15,101</u>	<u>\$ 42</u>	<u>\$ 65,978</u>	<u>\$ 73,757</u>	<u>\$ 73,762</u>	<u>\$ 5</u>

See Accountant's Report.

**SUPPLEMENTARY INFORMATION**

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2017**

Kyle Dill	\$	-
LeRoy Kirby III		385
Creighton Light		-
Mike Volentyne		-
Marty Wooldridge		245
		<hr/>
	\$	630
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See Accountant's Report.

**CADD O SOIL AND WATER CONSERVATION DISTRICT  
SHREVEPORT, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN  
For the Year Ended June 30, 2017**

LeRoy Kirby III  
Chairman

Purpose	Amount
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Benefits-dues	-
Car allowance	-
Vehicle provided by government	-
Per diem	385
Reimbursements	-
Travel	180
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	<u>\$ 565</u>

See Accountant's Report.