

**RED RIVER SOIL AND WATER
CONSERVATION DISTRICT
Coushatta, Louisiana**

**Annual Financial Statements
June 30, 2021**

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

**ANNUAL FINANCIAL STATEMENTS
JUNE 30, 2021**

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J. Aaron Cooper, CPA, LLC

P.O. Box 918 • 106 West Nezpique Street • Jennings, Louisiana 70546

*Member of the American Institute of Certified Public Accountants and the Society of Louisiana Certified Public Accountants
Recipient of Advanced Single Audit Certificate*

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Red River Soil and Water
Conservation District
Coushatta, Louisiana

Management is responsible for the accompanying financial statements of Red River Soil and Water Conservation District, as of and for the year ended June 30, 2021, 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, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Red River Soil and Water Conservation District did not adopt the provisions of Governmental Accounting Standards Board Statements No. 34 and succeeding statements for the year ended June 30, 2021. The effects of this departure from accounting principles generally accepted in the United States of America have not been determined.

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, and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the chairman 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 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 content.

J. Aaron Cooper, CPA, LLC

Jennings, Louisiana
December 16, 2021

FINANCIAL STATEMENTS

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2021**

	<u>GOVERNMENTAL FUND TYPE</u>		<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 43,947	\$ 63,192	\$ -	\$ 107,139
Prepaid assets	4,000	-	-	4,000
Investments	53,201	-	-	53,201
Fixed assets (Net of accumulated depreciation)	-	-	25,871	25,871
TOTAL ASSETS	<u>\$ 101,148</u>	<u>\$ 63,192</u>	<u>\$ 25,871</u>	<u>\$ 190,211</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 4,030	\$ 4,648	\$ -	\$ 8,678
Accrued compensated absences	945	-	-	945
Total liabilities	<u>4,975</u>	<u>4,648</u>	<u>-</u>	<u>9,623</u>
<u>Fund Equity</u>				
Investment in general fixed assets	-	-	25,871	25,871
Reserved	-	58,544	-	58,544
Unreserved	96,173	-	-	96,173
Total fund equity	<u>96,173</u>	<u>58,544</u>	<u>25,871</u>	<u>180,588</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 101,148</u>	<u>\$ 63,192</u>	<u>\$ 25,871</u>	<u>\$ 190,211</u>

See Accountant's Report.

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
CHANGES IN FUND BALANCE-
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021**

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS (MEMORANDUM ONLY)</u>
Intergovernmental revenue:			
State appropriations	\$ 29,086	\$ -	\$ 29,086
Farm Bill	16,472	-	16,472
Feral	-	75,049	75,049
RCCP	-	38,606	38,606
Other revenue:			
Interest income	140	-	140
Rentals	1,415	-	1,415
Seed sales	989	-	989
Total revenues	48,102	113,655	236,806
 <u>EXPENDITURES</u>			
Operating:			
Personnel services	32,448	9,040	41,488
Travel services	1,216	-	1,216
Operating services	3,172	3,374	6,546
Equipment	-	25,871	25,871
RCCP	-	35,386	
Supplies	2,114	2,106	4,220
Total expenditures	38,950	75,777	79,341
 Excess (Deficiency) of revenues over expenditures	9,152	37,878	157,465
 Fund balances-beginning	87,021	20,666	107,687
 Fund balances-ending	\$ 96,173	\$ 58,544	\$ 265,152

See Accountant's Report.

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

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL-GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2021**

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental revenue:								
State appropriations	\$ 31,000	\$ 29,514	\$ 29,086	\$ (428)	\$ -	\$ -	\$ -	\$ -
Farm Bill	18,000	16,475	16,472	(3)	-	-	-	-
Feral	-	-	-	-	-	75,050	75,049	(1)
RCCP	-	-	-	-	8,672	38,606	38,606	-
Other revenue:								
Interest income	58	140	140	-	-	-	-	-
GEO tech sales	900	-	-	-	-	-	-	-
Seed sales	1,475	1,025	989	(36)	-	-	-	-
Rentals	2,560	1,475	1,415	(60)	-	-	-	-
Total revenues	<u>53,993</u>	<u>48,629</u>	<u>48,102</u>	<u>(527)</u>	<u>8,672</u>	<u>113,656</u>	<u>113,655</u>	<u>(1)</u>
EXPENDITURES								
Operating:								
Personnel services	32,000	34,000	32,448	1,552	-	9,050	9,040	10
Travel services	1,425	1,250	1,216	34	-	-	-	-
Operating services	2,800	3,300	3,172	128	-	3,375	3,374	1
Equipment	12,500	-	-	-	-	25,900	25,871	29
Aerial venting	-	-	-	-	6,750	-	-	-
RCCP	-	-	-	-	-	35,386	35,386	-
Supplies	1,400	2,114	2,114	-	-	2,150	2,106	44
Total expenditures	<u>50,125</u>	<u>40,664</u>	<u>38,950</u>	<u>1,714</u>	<u>6,750</u>	<u>75,861</u>	<u>75,777</u>	<u>84</u>
Excess (Deficiency) of revenues over expenditures	3,868	7,965	9,152	1,187	1,922	37,795	37,878	83
Fund balance-beginning	<u>87,021</u>	<u>87,021</u>	<u>87,021</u>	<u>-</u>	<u>20,666</u>	<u>20,666</u>	<u>20,666</u>	<u>-</u>
Fund balance-ending	<u>\$ 90,889</u>	<u>\$ 94,986</u>	<u>\$ 96,173</u>	<u>\$ 1,187</u>	<u>\$ 22,588</u>	<u>\$ 58,461</u>	<u>\$ 58,544</u>	<u>\$ 83</u>

See Accountant's Report.

SUPPLEMENTARY INFORMATION

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2021**

Jason Anderson	\$	140
Blake McCartney		385
Billy Shaw		210
Daniel Sneed		420
Johnny Taylor		<u>420</u>
	\$	<u><u>1,575</u></u>

See Accountant's Report.

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

**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO THE CHAIRMAN
For the Year Ended June 30, 2021**

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	28
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
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	<u>\$ 448</u>

See Accountant's Report.