

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

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

June 30, 2023

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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 funds of the Red River Soil and Water Conservation District of Coushatta, 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
November 4, 2023

BASIC FINANCIAL STATEMENTS

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

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

**Statement of Net Position
June 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 45,829
Receivables (net of allowances for uncollectables)	4,602
Prepaid Assets	11,209
Certificate of deposit	53,401
Fixed assets (net of accumulated depreciation)	<u>106,908</u>
Total Assets	<u><u>\$ 221,949</u></u>
LIABILITIES	
Accounts payable and accrued liabilities	\$ 8,125
Accrued compensated absences	<u>945</u>
Total Liabilities	9,070
NET POSITION	
Investment in general fixed assets	106,908
Restricted	30,380
Unrestricted	<u>75,591</u>
Total Net Position	<u><u>212,879</u></u>
Total liabilities and net position	<u><u>\$ 221,949</u></u>

See Independent Accountants' Compilation Report.

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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	\$ 159,999	\$ -	\$ -	\$ (159,999)
Total Governmental Activities	\$ 159,999	\$ -	\$ -	(159,999)

General revenues:	
State appropriations	29,247
Farm bill funds	15,305
Feral	63,024
Interest income	174
Sales	8,863
Rentals	1,371
Total general revenues	117,984

Change in net position (42,015)

Net position at beginning of year 254,894

Net position end of year \$ 212,879

FUND FINANCIAL STATEMENTS

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

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

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL FUND	SPECIAL REVENUE	JUNE 30, 2023
<u>ASSETS</u>			
Cash and cash equivalents	\$ 26,058	\$ 19,771	\$ 45,829
Receivables (net of allowances for uncollectables)	4,602	-	4,602
Prepaid assets	600	10,609	11,209
Investments (certificate of deposit and savings)	53,401	-	53,401
TOTAL ASSETS	84,661	30,380	115,041
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts payable and accrued liabilities	\$ 8,125	\$ -	\$ 8,125
Total Liabilities	8,125	\$ -	8,125
<u>Fund Equity:</u>			
Restricted	-	30,380	30,380
Unrestricted	76,536	-	76,536
Total Fund Equity	76,536	30,380	106,916
TOTAL LIABILITIES AND FUND EQUITY	\$ 84,661	\$ 30,380	\$ 115,041
Fund Balance of governmental fund	\$ 76,536	\$ 30,380	\$ 106,916
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:			
Depeciable capital assets, net of accumulated depreciation			106,908
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			(945)
Net Position of governmental activities			\$ 212,879

See Independent Accountants' Compilation Report.

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

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

	GENERAL FUND	SPECIAL REVENUE	TOTALS JUNE 30, 2023
<u>REVENUES</u>			
Intergovernmental Revenue:			
State appropriations	\$ 29,247	\$ -	\$ 29,247
Farm bill funds	15,305	-	15,305
Feral	-	63,024	63,024
Other Revenue:			
Interest income	174	-	174
Sales	8,863	-	8,863
Rentals	1,371	-	1,371
Total Revenues	54,960	63,024	117,984
<u>EXPENDITURES</u>			
Operating:			
Personal services	57,688	46,831	104,519
Travel	2,546	-	2,546
Operating services	3,493	5,645	9,138
Supplies	2,353	15,314	17,667
Total Expenditures	66,080	67,790	133,870
(Deficiency) of revenues over expenditures	(11,120)	(4,766)	(15,886)
Fund Balances-Beginning, as previously stated	86,711	35,146	121,857
Prior period adjustment	945	-	945
Fund Balances-Beginning, restated	87,656	35,146	122,802
Fund Balances-Ending	\$ 75,591	\$ 30,380	\$ 105,971
Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance			\$ (15,886)
Amounts reported for governmental activities in the Statement of Activities is different because:			
Depreciation expense for the year ended June 30, 2023			(26,129)
Change in net position of governmental activities			\$ (42,015)

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, 2023**

	GENERAL FUND			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
State appropriations	\$ 30,701	\$ 30,701	\$ 29,247	\$ (1,454)
Farm bill funds	17,600	16,000	15,305	(695)
Other Revenue:				
Interest income	58	175	174	(1)
Sales	1,250	8,900	8,863	(37)
Rentals	2,000	1,433	1,371	(62)
Total Revenues	<u>51,609</u>	<u>57,209</u>	<u>54,960</u>	<u>(2,249)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	52,000	60,000	57,688	2,312
Travel	1,650	2,600	2,546	54
Operating services	3,300	3,500	3,493	7
Supplies	6,000	2,450	2,353	97
Total Expenditures	<u>62,950</u>	<u>68,550</u>	<u>66,080</u>	<u>2,470</u>
(Deficiency) Excess of revenues over expenditures	(11,341)	(11,341)	(11,120)	221
Fund Balance-Beginning	<u>86,711</u>	<u>86,711</u>	<u>87,656</u>	
Fund Balance-Ending	<u>\$ 75,370</u>	<u>\$ 75,370</u>	<u>\$ 76,536</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, 2023**

	SPECIAL REVENUE			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
<u>REVENUES</u>				
Intergovernmental Revenue:				
Feral	\$ 100,000	\$ 62,000	\$ 63,024	\$ 1,024
RCCP	28,000	-	-	-
Total Revenues	<u>128,000</u>	<u>62,000</u>	<u>63,024</u>	<u>1,024</u>
<u>EXPENDITURES</u>				
Operating:				
Personal services	21,000	47,000	46,831	169
Operating services	3,600	5,750	5,645	105
Supplies	9,950	15,750	15,314	436
Equipment	83,500	-	-	-
Aerial venting	33,000	-	-	-
Total Expenditures	<u>151,050</u>	<u>68,500</u>	<u>67,790</u>	<u>710</u>
(Deficiency) Excess of revenues over expenditures	(23,050)	(6,500)	(4,766)	1,734
Fund Balance-Beginning	<u>35,146</u>	<u>35,146</u>	<u>35,146</u>	
Fund Balance-Ending	<u>\$ 12,096</u>	<u>\$ 28,646</u>	<u>\$ 30,380</u>	

SUPPLEMENTARY INFORMATION

**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, 2023**

Johnny Ray Taylor
Chairman

	Purpose	Amount
Per diem		\$ 315
		<u>\$ 315</u>

See Independent Accountants' Compilation Report.