

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

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

June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT ACCOUNTANTS' COMPILATION REPORT	3
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet – Governmental Fund	9
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund	10
REQUIRED SUPPLEMENTARY INFORMATION:	
Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget (GAAP Basis) and Actual Governmental Fund-General Fund	12-13
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation to Board Members	15
Schedule of Compensation, Benefits, and Other Payments to Agency Head	16



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CERTIFIED PUBLIC ACCOUNTANTS

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SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

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 fund of the Caddo Soil and Water Conservation District of Jennings, 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
November 8, 2022

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BASIC FINANCIAL STATEMENTS

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

FUND FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION

SUPPLEMENTARY INFORMATION

**CADDO SOIL AND WATER CONSERVATION DISTRICT
SHREVEPORT, LOUISIANA
Statement of Net Position
June 30, 2022**

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$ 43,479
Accounts Receivable (net of allowance for uncollectable accounts)	6,843
Prepaid Asset	5,264
Money Market	80,169
Total Assets	\$ 135,755
Liabilities	
Accounts Payable	\$ 13,511
Accrued Compensated Absences	5,675
Total Liabilities	19,186
Net Position	
Unreserved-undesignated	116,569
Total Net Position	116,569
Total liabilities and net position	\$ 135,755

See Independent Accountants' Compilation Report.

CADDO SOIL AND WATER CONSERVATION DISTRICT
SHREVEPORT, 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	\$ 118,181	\$ -	\$ -	\$ (118,181)
Total Governmental Activities	\$ 118,181	\$ -	\$ -	(118,181)
General revenues:				
				17,157
				29,964
				25,613
				18
				28,258
			Total general revenues	101,010
			Change in net position	(17,171)
			Net position at beginning of year	133,740
			Net position end of year	\$ 116,569

**CADDO SOIL AND WATER CONSERVATION DISTRICT
SHREVEPORT, 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	\$ 12,641	\$ 30,838	\$ 43,479
Accounts Receivable (net of allowance for uncollectable accounts)	2,997	3,846	6,843
Prepaid Asset	-	5,264	5,264
Money Market	-	80,169	80,169
TOTAL ASSETS	\$ 15,638	\$ 120,117	\$ 135,755
<u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities:</u>			
Accounts Payable	\$ 9,666	\$ 3,845	\$ 13,511
Accrued Compensated Absences	5,675	-	5,675
Total Liabilities	15,341	3,845	19,186
<u>Fund Equity:</u>			
Unreserved-undesignated	297	116,272	116,569
Total Fund Equity	297	116,272	116,569
TOTAL LIABILITIES AND FUND EQUITY	\$ 15,638	\$ 120,117	\$ 135,755
Fund Balance of governmental fund	\$ 297	\$ 116,272	\$ 116,569
Amounts reported for governmental activities in the Statement of Net Position is different because:			
There are no significant differences in the current year.	-	-	-
Net Position of governmental activities	\$ 297	\$ 116,272	\$ 116,569

See Independent Accountants' Compilation Report.

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

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

<u>REVENUES</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>TOTALS JUNE 30, 2022</u>
Intergovernmental Revenue:			
Farm Bill	\$ 17,157	\$ -	\$ 17,157
State Funds	29,964	-	29,964
TW/Tech	-	25,613	25,613
Other Revenue:			
Interest	5	13	18
Local-Irrigation Project	-	28,258	28,258
Total Revenues	<u>47,126</u>	<u>53,884</u>	<u>101,010</u>
 <u>EXPENDITURES</u>			
Operating:			
Operating Services	1,460	39,073	40,533
Personal Services	49,534	27,628	77,162
Travel	381	-	381
Maintenance & Repairs	-	105	105
Total Expenditures	<u>51,375</u>	<u>66,806</u>	<u>118,181</u>
 Excess (Deficiency) of revenues over expenditures	<u>(4,249)</u>	<u>(12,922)</u>	<u>(17,171)</u>
 Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(4,249)	(12,922)	(17,171)
 Unreserved Fund Balances-Beginning	<u>4,546</u>	<u>129,194</u>	<u>133,740</u>
 Unreserved Fund Balances-Ending	<u>\$ 297</u>	<u>\$ 116,272</u>	<u>\$ 116,569</u>
 Total net change in fund balance-governmental fund-per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 297	\$ 116,272	\$ 116,569
 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	<u>\$ 297</u>	<u>\$ 116,272</u>	<u>\$ 116,569</u>

See Independent Accountants' Compilation Report.

**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, 2022**

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
Farm Bill	\$ 24,100	\$ 17,000	\$ 17,157	\$ 157
State Funds	29,890	29,968	29,964	(4)
Other Revenue:				
Interest	4	5	5	-
Total Revenues	53,994	46,973	47,126	153
<u>EXPENDITURES</u>				
Operating:				
Operating Services	550	1,525	1,460	65
Personal Services	58,000	52,000	49,534	2,466
Travel	1,265	400	381	19
Total Expenditures	59,815	53,925	51,375	2,550
Excess (Deficiency) of revenues over expenditures	(5,821)	(6,952)	(4,249)	2,703
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(5,821)	(6,952)	(4,249)	2,703
Unreserved Fund Balance-Beginning	4,536	4,546	4,546	-
Unreserved Fund Balance-Ending	\$ (1,285)	\$ (2,406)	\$ 297	\$ 2,703

**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, 2022**

	SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental Revenue:				
RCPP	\$ 68,000	\$ -	\$ -	\$ -
TW/Tech	-	26,500	25,613	(887)
Other Revenue:				
Interest	52	13	13	-
Local -Irrigation Project-Water Sales	38,000	29,500	28,258	(1,242)
Total Revenues	106,052	56,013	53,884	(2,129)
<u>EXPENDITURES</u>				
Operating:				
Operating Services	46,000	40,500	39,073	1,427
Personal Services	4,100	29,000	27,628	1,372
Maintenance & Repairs	881	105	105	-
RCPP/Watershed	68,000	-	-	-
Total Expenditures	118,981	69,605	66,806	2,799
Excess (Deficiency) of revenues over expenditures	(12,929)	(13,592)	(12,922)	670
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	(12,929)	(13,592)	(12,922)	670
Unreserved Fund Balance-Beginning	129,194	129,194	129,194	-
Unreserved Fund Balance-Ending	\$ 116,265	\$ 115,602	\$ 116,272	\$ 670

See Independent Accountants' Compilation Report.

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

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

Kyle Dill	\$	-
LeRoy Kirby III		385
Creighton Light		-
Jacob Rumbaugh		-
Mike Volentine		-
Marty Wooldridge		210
	\$	<u>595</u>

See Independent Accountants' Compilation Report.

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

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

LeRoy Kirby III
Chairman

	Purpose	<u>Amount</u>
Per diem		\$ 385
Travel		199
		<u>\$ 584</u>