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**Affidavit and Revenue Certification**

Saline Soil and Water Conservation District  
Bienville Parish  
Ringgold, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Billy Joe Vise, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Saline Soil and Water Conservation District as of June 30, 2018, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, Billy Joe Vise, who, duly sworn, deposes and says that Saline Soil and Water Conservation District received \$75,000 or less in revenues and other sources for the year ended June 30, 2018, and accordingly, is not required to have an audit for the previously mentioned year.

Billy Joe Vise  
Officer's Signature

Sworn to and subscribed before me this 23 day of August, 2018.

**PATRICIA R. WILSON**  
Notary Public, Bienville Parish, Louisiana  
My Commission is for Life  
Notary #58359

Patricia R. Wilson 58,359  
NOTARY PUBLIC SIGNATURE & SEAL  
PATRICIA R. WILSON 58,359

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date <u>SEP 26 2018</u>

Please Complete This Section
Officer's Name _____
Officer's Title _____
Address _____
City, Zip _____
Ph: Cell/Land _____
E-mail _____

**SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2018**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 45		\$ 45	\$ 3,007
Fixed assets (Net of Accumulated Depreciation)		200	200	200
Accounts receivable	6,026		6,026	2,936
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 6,071</b>	<b>\$ 200</b>	<b>\$ 6,271</b>	<b>\$ 6,143</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>Liabilities:</u></b>				
Accounts Payable	\$ 3,470		\$ 3,470	\$ 3,470
Accrued Compensated Absences	\$ 1,504		1,504	\$ 1,131
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ 4,974	\$ -	\$ 4,974	\$ 4,601
<b><u>Fund Equity:</u></b>				
Investment in general fixed assets		\$ 200	\$ 200	\$ 200
Unreserved-undesignated	1,097		1,097	1,342
Total Fund Equity	<hr/> \$ 1,097	<hr/> \$ 200	<hr/> \$ 1,297	<hr/> \$ 1,542
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 6,071</b>	<b>\$ 200</b>	<b>\$ 6,271</b>	<b>\$ 6,143</b>

See Accountant's Report

**SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2018**

<u>REVENUES</u>	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	JUNE 30, 2018	JUNE 30, 2017
	Intergovernmental Revenue:	
Farm Bill	6,341	3,490
State Funds	27,713	27,585
Other Revenue:		
Interest income	17	20
Miscellaneous	-	-
Rentals	3,000	2,750
Seedling-Sales	-	-
Total Revenues	\$ 37,071	\$ 33,845
<u>EXPENDITURES</u>		
Operating:		
Equipment	\$ -	\$ -
Operating services	\$ 6,758	\$ 6,120
Personal services	\$ 29,823	\$ 28,105
Supplies	\$ -	\$ 69
Travel	\$ 865	\$ 863
Miscellaneous	\$ -	\$ -
Grants:	\$ -	\$ -
Capital outlay:	-	-
Total Expenditures	\$ 37,446	\$ 35,157
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>\$ (375)</b>	<b>\$ (1,312)</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (375)	\$ (1,312)
Unreserved Fund Balances-Beginning	1,472	2,654
Unreserved Fund Balances-Ending	\$ 1,097	\$ 1,342

SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA

GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2018

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Intergovernmental Revenue:				
Farm Bill	\$ 3,490	\$ 6,341	\$ 6,341	\$ -
State Funds	\$ 28,320	\$ 27,915	\$ 27,713	(202)
Other Revenue:				
Interest	20	17	17	-
Miscellaneous	-	-	-	-
Rentals	3,000	3,000	3,000	-
Seedling Sales	-	-	-	-
Total Revenues	\$ 34,830	\$ 37,273	\$ 37,071	\$ (202)
<b>EXPENDITURES</b>				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 6,150	\$ 6,835	\$ 6,758	77
Personal Services	\$ 27,500	\$ 30,600	\$ 29,823	777
Supplies	\$ 69	\$ -	\$ -	-
Travel	\$ 865	\$ 865	\$ 865	-
Miscellaneous	\$ -	\$ -	\$ -	-
Grants:	\$ -	\$ -	\$ -	-
Capital outlay:				
Total Expenditures	\$ 34,584	\$ 38,300	\$ 37,446	\$ 854
Excess (Deficiency) of revenues over expenditures	\$ 246	\$ (1,027)	\$ (375)	\$ 652
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 246	\$ (1,027)	\$ (375)	\$ 652
Unreserved Fund Balance-Beginning	1,472	1,472	1,472	-
Unreserved Fund Balance-Ending	\$ 1,718	\$ 445	\$ 1,097	\$ 652

See Accountant's Report

**SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2018**

Stacey L. Conly	\$420
Richard Noles	\$245
Willaim David Nolte	175
Richard Pullig	420
Henry D. Thrash	
Billy Joe Vise	420
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	\$ 1,680
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**Statement C**

**SALINE SOIL AND WATER CONSERVATION DISTRICT** (Agency Name)

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (REQUIRED, PLEASE SUBMIT COMPLETED FORM, PER ATTACHED INSTRUCTIONS)**

**Agency Head Name/Title: Billy Joe Vise/Chairman**

<b>Purpose</b>	<b>Amount</b>
Salary	0.00
Benefits-insurance	0.00
Benefits-retirement	0.00
Benefits-other (describe)	0.00
Benefits-other (describe)	0.00
Benefits-other (describe)	0.00
Car allowance	0.00
Vehicle provided by government (enter amount reported on W-2)	0.00
Per diem	\$420.00
Reimbursements	0.00
Travel	\$178.08
Registration fees	0.00
Conference travel	0.00
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00

**Accompanying Notes to Financial Statements of Saline SWCD for FYE 6/30/2018:**

The cash account of this district needed an adjustment of \$130.51 to the cash account to correct a prior error reported on the balance sheet of FYE 6/30/32017. An adjusting entry as noted below was therefore made to the trial balance to facilitate this.

Cash \$130.51

Fund Balance \$130.51

OPERATING BUDGET FOR FISCAL YEAR  
 FYE 6/30/2018  
 SALINE SWCD  
FINAL

	GENERAL FUND	SPECIAL REVENUE	TOTALS
<b>REVENUES</b>			
Intergovernmental Revenue:			
Farm Bill Funds	\$6,341		\$6,341
State Funds	\$27,915		\$27,915
USDA-Rental	\$3,000		\$3,000
			\$0
Other Revenue			
Interest	\$17		\$17
Misc	\$0		\$0
<hr/>			
<b>Total Revenues</b>	<b>\$37,273</b>	<b>\$0</b>	<b>\$37,273</b>
<b>Prior Year Carryover Funds to be used FYE 2018</b>	<b>\$1,027</b>	<b>\$0</b>	<b>\$1,027</b>
<b>Adjusted Total-- Revenues &amp; Carryover Funds</b>	<b>\$38,300</b>	<b>\$0</b>	<b>\$38,300</b>
<hr/>			
<b>EXPENDITURES</b>			
Operating:			
Personal Services	\$30,600		\$30,600
Travel	\$865		\$865
Operating Services	\$6,835		\$6,835
Supplies	\$0		\$0
Equipment	\$0		\$0
Miscellaneous	\$0		\$0
Flow Thru Funds (Mitigation)	\$0		\$0
<hr/>			
<b>Total Expenditures</b>	<b>\$38,300</b>	<b>\$0</b>	<b>\$38,300</b>
<hr/>			
<b>Total Revenues &amp; Carryover Funds</b>	<b>\$38,300</b>	<b>\$0</b>	<b>\$38,300</b>
<b>Less: Expenditures</b>	<b>\$38,300</b>	<b>\$0</b>	<b>\$38,300</b>
<b>Difference (To be carried over to FYE 2019)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Prepared by: Connie Kyles

Date 8/9/2018

Approved: Billy Joe Wise  
 District Board Chairman

Date 8/9/2018

Approved: \_\_\_\_\_  
 State Soil and Water Conservation Commission

Date \_\_\_\_\_

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$1,472.00		\$1,472.00
Funds to be used to balance budget this year	-\$1,027.00		-\$1,027.00
Estimated carryover FYE 6/30/2018	\$0.00		\$0.00
Residual left over for future year(s) if needed	<u>\$445.00</u>	<u>\$0.00</u>	<u>\$445.00</u>