

July 7, 2020

Mr. Richard Bonner (Chairman)

Grant Soil and Water Conservation District

130 2nd Street

Colfax, La. 71417

Your financial statements for the FYE 6/30/2020 and your Statement C are attached. This letter is to advise you that your review was completed, and no citations were noted for your district.

Thank you for your cooperation and your continued effort to keep your district running within the guidelines set forth by State Law.

Sincerely,

Bennie Tate

Parish Grant State of Louisiana

Subscribed and sworn to before me this
8th day of July, 2020

Notary: Melinda Graves Lashley
Print: Melinda Graves Lashley
Notary No. 90050
Commission Expires @ death

**GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX , LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2020**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2020	JUNE 30, 2019
<u>ASSETS</u>				
Cash and cash equivalents	\$ 27,064		\$ 27,064	\$ 54,623
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable	4,200		4,200	3,791
Prepaid Asset	1,358		1,358	1,000
Certificate of Deposit	48,571		48,571	8,521
			-	
TOTAL ASSETS	\$ 81,193	\$ -	\$ 81,193	\$ 67,935
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts Payable	\$ 3,356		\$ 3,356	\$ 2,385
Accrued Compensated Absences	\$ 3,305		\$ 3,305	\$ 2,554
			-	
Total Liabilities	\$ 6,661	\$ -	\$ 6,661	\$ 4,939
Fund Equity:				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unassigned	74,532		74,532	62,996
Total Fund Equity	\$ 74,532	\$ -	\$ 74,532	\$ 62,996
TOTAL LIABILITIES AND FUND EQUITY	\$ 81,193	\$ -	\$ 81,193	\$ 67,935

See Accountant's Report.

**GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	<u>JUNE 30, 2020</u>	<u>JUNE 30, 2019</u>
<u>REVENUES</u>		
Intergovernmental Revenue:		
State Funds	\$ 27,196	\$ 28,587
Farm Bill Funds	11,485	11,802
Other Revenue:		
Interest	51	53
Miscellaneous	-	-
 Total Revenues	 <u>\$ 38,732</u>	 <u>\$ 40,442</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	23,720	25,655
Travel	1,117	1,361
Operating Services	1,683	1,635
Supplies	676	-
Equipment	-	-
Other expenses:	-	-
 Grants:	 -	 -
 Capital outlay	 \$ -	 \$ -
 Total Expenditures	 <u>\$ 27,196</u>	 <u>\$ 28,651</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 11,536</u>	<u>\$ 11,791</u>
OTHER FINANCING SOURCES (USES)		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
 Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	 \$ 11,536	 \$ 11,791
 Unassigned Fund Balances-Beginning	 <u>62,996</u>	 <u>51,205</u>
 Unassigned Fund Balances-Ending	 <u>\$ 74,532</u>	 <u>\$ 62,996</u>

See Accountant's Report.

**GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA**

**GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>GENERAL FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental Revenue				
State Funds	\$ 28,587	\$ 27,196	\$ 27,196	\$ -
Farm Bill Funds	\$ 11,802	\$ 11,815	\$ 11,485	\$ (330)
				-
Other Revenue:				
Interest	53	53	51	(2)
Local	-	-	-	-
				-
Total Revenues	<u>\$ 40,442</u>	<u>\$ 39,064</u>	<u>\$ 38,732</u>	<u>\$ (332)</u>
<u>EXPENDITURES</u>				
Operating:				
Personal Services	25,913	23,720	23,720	-
Travel	1,362	1,117	1,117	-
Operating Services	1,635	1,683	1,683	-
Supplies	-	676	676	-
Equipment	-	-	-	-
Miscellaneous	-	-	-	-
Other expenses:	-	-	-	-
Grants:	-	-	-	-
Capital Outlay:	\$ -	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ 28,910</u>	<u>\$ 27,196</u>	<u>\$ 27,196</u>	<u>\$ -</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 11,532</u>	<u>\$ 11,868</u>	<u>\$ 11,536</u>	<u>\$ (332)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 11,532	\$ 11,868	\$ 11,536	\$ (332)
Unassigned Fund Balance-Beginning	62,996	62,996	62,996	-
Unassigned Fund Balance-Ending	<u>\$ 74,528</u>	<u>\$ 74,864</u>	<u>\$ 74,532</u>	<u>\$ (332)</u>

See Accountant's Report

GRANT SOIL AND WATER CONSERVATION DISTRICT
COLFAX, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2020

Randell Fletcher	315
Thomas W. Smith	350
Richard Bonner	385
Dennis Courtright	0
Ken Richardson	245
	<hr/>
	\$ 1,295

Parish Grant State of Louisiana

Subscribed and sworn to before me this
8th day of July, 2020.

Notary Melinda Jean Lashby
Print: Melinda Jean Lashby
Notary No. 90550
Commission Expires @dealer

See Accountant's Report.

Statement C

Grant 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: Richard Bonner, Chairman

Purpose	Amount
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	\$385.00
Reimbursements	0.00
Travel	\$217.36
Registration fees	\$195.00
Conference Travel	0.00
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00

Parish Grant State of Louisiana

Subscribed and sworn to before me this 8th day of July, 2020.

Notary: Melinda Anous Rodley
Print: Melinda Anous Rodley
Notary No. 90050
Commission Expires @ death