

Affidavit and Revenue Certification

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Red River Soil and Water Conservation District

Red River Parish

Coushatta, LA 71019

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, Johnny Taylor (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Red River Soil & Water Conservation District (enter entity name) as of 2018 (entity's year-end), 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, Johnny Taylor, (officer name), who, duly sworn, deposes and says that Red River Soil & Water Conservation District (entity name) received \$75,000 or less in revenues and other sources for the year ended 2018, and accordingly, is not required to have an audit for the previously mentioned year.

Johnny Taylor
Officer's Signature

Sworn to and subscribed before me this 21 day of August, 2018.

Stuart Shaw #63968
NOTARY PUBLIC SIGNATURE & SEAL

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 <u>Johnny Taylor</u>
Officer's Title <u>Chairman</u>
Address <u>1311 Ringgold Ave.</u>
City, Zip <u>Coushatta, LA 71019</u>
Ph: Cell/Land <u>318-932-4352</u>
E-mail <u>Sarah.Ellas@la.nacdnet.net</u>

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA

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

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2018	JUNE 30, 2017
<u>ASSETS</u>					
Cash and cash equivalents	\$ 13,790	\$ 26,584		\$ 40,374	\$ 52,005
Receivables (Net of allowances for uncollectables)	4,483			4,483	2,330
Prepaid Assets	1,000			1,000	1,000
Investments (certificate of deposit and savings)	52,923			52,923	52,870
Fixed assets (Net of Accumulated Depreciation)			-	-	-
TOTAL ASSETS	\$ 72,196	\$ 26,584	\$ -	\$ 98,780	\$ 108,205
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable and Accrued Liabilities	\$ 3,854	\$ -		\$ 3,854	\$ 2,153
Accrued Compensated Absences	\$ -	\$ -		-	\$ -
Total Liabilities	\$ 3,854	\$ -	\$ -	\$ 3,854	\$ 2,153
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 26,584		26,584	\$ 23,785
Unreserved-undesignated	68,342			68,342	82,267
Total Fund Equity	\$ 68,342	\$ 26,584	\$ -	\$ 94,926	\$ 106,052
TOTAL LIABILITIES AND FUND EQUITY	\$ 72,196	\$ 26,584	\$ -	\$ 98,780	\$ 108,205

See Accountant's Report.

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2018	JUNE 30, 2017
REVENUES				
Intergovernmental Revenue:				
State Appropriations	\$ 27,924	\$ -	\$ 27,924	\$ 27,988
Farm Bill Funds	14,000	-	14,000	12,237
APHIS Venting		8,403	8,403	11,235
Other Revenue:				
Interest Income	57	-	57	58
GEO Tech Sales	3,098	-	3,098	1,151
Rentals	917	-	917	-
Total Revenues	<u>\$ 45,996</u>	<u>\$ 8,403</u>	<u>\$ 54,399</u>	<u>\$ 52,669</u>
EXPENDITURES				
Operating:				
Personal Services	\$ 33,292	\$ -	\$ 33,292	\$ 33,845
Travel	558	-	558	928
Operating Services	3,083	-	3,083	5,774
Supplies	2,048	-	2,048	1,193
Equipment	20,940	-	20,940	-
Aerial Venting	-	5,604	5,604	12,122
Flow Thru/Program Funds	-	-	-	-
Other:	-	-	-	-
Grants:	-	-	-	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 59,921</u>	<u>\$ 5,604</u>	<u>\$ 65,525</u>	<u>\$ 53,862</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (13,925)</u>	<u>\$ 2,799</u>	<u>\$ (11,126)</u>	<u>\$ (1,193)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
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)	<u>\$ (13,925)</u>	<u>\$ 2,799</u>	<u>\$ (11,126)</u>	<u>\$ (1,193)</u>
Unreserved Fund Balances-Beginning	<u>82,267</u>	<u>23,785</u>	<u>106,052</u>	<u>107,245</u>
Unreserved Fund Balances-Ending	<u>\$ 68,342</u>	<u>\$ 26,584</u>	<u>\$ 94,926</u>	<u>\$ 106,052</u>

See Accountant's Report.

RED RIVER SOIL AND WATER CONSERVATION DISTRICT
COUSHATTA, 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				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
State Appropriations	\$ 27,988	\$ 27,988	\$ 27,924	\$ (64)	\$ -	\$ -	\$ -	\$ -
Farm Bill Funds	10,817	14,000	14,000	-	-	-	-	-
APHIS Venting	-	-	-	-	11,235	8,350	8,403	53
Other Revenue:								
Interest Income	58	58	57	(1)	-	-	-	-
GEO Tech Sales	1,151	3,100	3,098	(2)	-	-	-	-
Rentals	-	950	917	(33)	-	-	-	-
Total Revenues	\$ 40,014	\$ 46,096	\$ 45,996	\$ (100)	\$ 11,235	\$ 8,350	\$ 8,403	\$ 53
EXPENDITURES								
Operating:								
Personal Services	27,000	33,500	33,292	\$ 208	-	-	-	\$ -
Travel	950	575	558	\$ 17	-	-	-	\$ -
Operating Services	5,500	3,100	3,083	\$ 17	-	-	-	\$ -
Supplies	\$ 1,200	\$ 2,150	\$ 2,048	\$ 102	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ 20,940	\$ 20,940	\$ -	\$ -	\$ -	\$ -	\$ -
Aerial Venting	\$ -	\$ -	\$ -	\$ -	\$ 12,122	\$ 5,603	\$ 5,604	\$ (1)
Flow Thru/Program Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-	-	-	-	-
Total Expenditures	\$ 34,650	\$ 60,265	\$ 59,921	\$ 344	\$ 12,122	\$ 5,603	\$ 5,604	\$ (1)
Excess (Deficiency) of revenues over expenditures	\$ 5,364	\$ (14,169)	\$ (13,925)	\$ 244	\$ (887)	\$ 2,747	\$ 2,799	\$ 52
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 5,364	\$ (14,169)	\$ (13,925)	\$ 244	\$ (887)	\$ 2,747	\$ 2,799	\$ 52
Unreserved Fund Balance-Beginning	82,267	82,267	82,267	-	23,785	23,785	23,785	-
Unreserved Fund Balance-Ending	\$ 87,631	\$ 68,098	\$ 68,342	\$ 244	\$ 22,898	\$ 26,532	\$ 26,584	\$ 52

See Accountant's Report.

Statement C

RED RIVER 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: Johnny Taylor/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	\$420.00
Reimbursements	0.00
Travel	\$24.96
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