

Saline Soil and Water Conservation District
Ringgold, Bienville Parish, Louisiana

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

September 10, 2020

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended June 30, 2020 (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



Officer's Signature

Billy Joe Vise
Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services; Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

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, 2020, 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, 2020, 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 10th day of September, 2020

Michele C. Gresham
NOTARY PUBLIC SIGNATURE & SEAL

MICHELE C. GRESHAM

For Office Use Only	Notary Public ID # 80191	Please Complete This Section
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.	Bienville Parish, LA Commission Is For	Officer's Name Billy Joe Vise Officer's Title Chairman Address Post Office Box 528 City, Zip Ringgold, Louisiana 71068 Ph: Cell/Land 318-894-2174 Extension #5_ E-mail connie.kyles@la.nacdnet.net
Release Date <u>9/30/2020</u>		

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

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	\$350.00
Reimbursements	0.00
Travel	\$162.12
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 the Financial Statements of Saline SWCD for FYE 6/30/2020:

The general fund cash was understated by the amount of \$3,666.36. An adjusting entry as noted below was made to the trial balance to correct this.

General Fun

Cash	\$3,666.36 (debit)	
Fund Balance Unreserved		\$3,666.36 (credit)

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 2020

	<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, 2020</u>	<u>JUNE 30, 2019</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 11,631		\$ 11,631	\$ 8,301
Fixed assets (Net of Accumulated Depreciation)		200	200	200
Accounts receivable	568		568	5,127
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 12,199</u>	<u>\$ 200</u>	<u>\$ 12,399</u>	<u>\$ 13,628</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 5,030		\$ 5,030	\$ 4,603
Accrued Compensated Absences	\$ 3,300		\$ 3,300	\$ 3,300
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 8,330</u>	<u>\$ -</u>	<u>\$ 8,330</u>	<u>\$ 7,903</u>
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ 200	\$ 200	\$ 200
Unreserved-undesignated	3,869		3,869	5,525
Total Fund Equity	<u>\$ 3,869</u>	<u>\$ 200</u>	<u>\$ 4,069</u>	<u>\$ 5,725</u>
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 12,199</u>	<u>\$ 200</u>	<u>\$ 12,399</u>	<u>\$ 13,628</u>

See Accountant's Report

**OPERATING BUDGET FOR FISCAL YEAR
FYE 6/30/2020
SALINE SWCD
FINAL**

	GENERAL FUND	SPECIAL REVENUE	TOTALS
<u>REVENUES</u>			
Intergovernmental Revenue:			
Farm Bill Funds	\$2,550		\$2,550
State Funds	\$34,973		\$34,973
USDA-Rental	\$3,000		\$3,000
			\$0
Other Revenue			
Interest	\$28		\$28
Misc	\$0		\$0
Total Revenues	\$40,551	\$0	\$40,551
Prior Year Carryover Funds to be used FYE 2020	\$1,632	\$0	\$1,632
Adjusted Total-- Revenues & Carryover Funds	\$42,183	\$0	\$42,183
<u>EXPENDITURES</u>			
Operating:			
Personal Services	\$34,000		\$34,000
Travel	\$814		\$814
Operating Services	\$7,369		\$7,369
Supplies	\$0		\$0
Equipment	\$0		\$0
Miscellaneous	\$0		\$0
Flow Thru Funds (Mitigation)	\$0		\$0
Total Expenditures	\$42,183	\$0	\$42,183
Total Revenues & Carryover Funds	\$42,183	\$0	\$42,183
Less: Expenditures	\$42,183	\$0	\$42,183
Difference (To be carried over to FYE 2020)	\$0	\$0	\$0

Prepared by: _____

Date _____

Approved: _____
District Board Chairman

Date _____

Approved: _____
State Soil and Water Conservation Commission

Date _____

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$5,525.00		\$5,525.00
Funds to be used to balance budget this year	-\$1,632.00		-\$1,632.00
Estimated carryover FYE 6/30/2021	\$0.00		\$0.00
Residual left over for future year(s) if needed	<u>\$3,893.00</u>	<u>\$0.00</u>	<u>\$3,893.00</u>

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

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

	<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, 2020</u>	<u>JUNE 30, 2019</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 11,631		\$ 11,631	\$ 8,301
Fixed assets (Net of Accumulated Depreciation)		200	200	200
Accounts receivable	568		568	5,127
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 12,199</u>	<u>\$ 200</u>	<u>\$ 12,399</u>	<u>\$ 13,628</u>
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 5,030		\$ 5,030	\$ 4,603
Accrued Compensated Absences	\$ 3,300		\$ 3,300	\$ 3,300
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 8,330</u>	<u>\$ -</u>	<u>\$ 8,330</u>	<u>\$ 7,903</u>
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ 200	\$ 200	\$ 200
Unreserved-undesignated	3,869		3,869	5,525
Total Fund Equity	<u>\$ 3,869</u>	<u>\$ 200</u>	<u>\$ 4,069</u>	<u>\$ 5,725</u>
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 12,199</u>	<u>\$ 200</u>	<u>\$ 12,399</u>	<u>\$ 13,628</u>

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, 2020**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2020	JUNE 30, 2019
<u>REVENUES</u>		
Intergovernmental Revenue:		
Farm Bill	2,515	5,836
State Funds	34,973	32,289
Other Revenue:		
Interest income	27	27
Miscellaneous	-	-
Rentals	3,000	3,000
Seedling-Sales	-	-
Total Revenues	<u>\$ 40,515</u>	<u>\$ 41,152</u>
<u>EXPENDITURES</u>		
Operating:		
Equipment	\$ -	\$ -
Operating services	\$ 7,369	\$ 7,270
Personal services	\$ 33,988	\$ 32,146
Supplies		
Travel	\$ 814	\$ 974
Miscellaneous	\$ -	\$ -
Grants:	\$ -	\$ -
Capital outlay:	-	-
Total Expenditures	<u>\$ 42,171</u>	<u>\$ 40,390</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (1,656)</u>	<u>\$ 762</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)	<u>\$ (1,656)</u>	<u>\$ 762</u>
Unreserved Fund Balances-Beginning	<u>5,525</u>	<u>4,763</u>
Unreserved Fund Balances-Ending	<u><u>\$ 3,869</u></u>	<u><u>\$ 5,525</u></u>

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, 2020

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
Farm Bill	\$ 6,341	\$ 2,550	\$ 2,515	\$ (35)
State Funds	\$ 30,289	\$ 34,973	\$ 34,973	-
Other Revenue:				
Interest	28	28	27	(1)
Miscellaneous	-	-	-	-
Rentals	3,000	3,000	3,000	-
Seedling Sales	-	-	-	-
Total Revenues	<u>\$ 39,658</u>	<u>\$ 40,551</u>	<u>\$ 40,515</u>	<u>\$ (36)</u>
EXPENDITURES				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 6,800	\$ 7,369	\$ 7,369	-
Personal Services	\$ 32,000	\$ 34,000	\$ 33,988	12
Supplies	\$ -	\$ -	\$ -	-
Travel	\$ 925	\$ 814	\$ 814	-
Miscellaneous	\$ -	\$ -	\$ -	-
Grants:	\$ -	\$ -	\$ -	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 39,725</u>	<u>\$ 42,183</u>	<u>\$ 42,171</u>	<u>\$ 12</u>
Excess (Deficiency) of revenues over expenditures	\$ (67)	\$ (1,632)	\$ (1,656)	\$ (24)
OTHER FINANCING SOURCES (USES)				
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)	\$ (67)	\$ (1,632)	\$ (1,656)	\$ (24)
Unreserved Fund Balance-Beginning	5,525	5,525	5,525	-
Unreserved Fund Balance-Ending	<u>\$ 5,458</u>	<u>\$ 3,893</u>	<u>\$ 3,869</u>	<u>\$ (24)</u>

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, 2020**

Stacey L. Conly	\$350
John Hayes	\$210
Richard Noles	\$70
Richard Pullig	350
Billy Joe Vise	350
	<hr/>
	\$ 1,330
	<hr/> <hr/>