

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

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

**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<br>(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:<br>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<br/>FUND TYPE</u> | <u>ACCOUNT<br/>GROUP</u>            | <u>TOTALS<br/>(MEMORANDUM ONLY)</u> |                          |
|--|-----------------------------------|-------------------------------------|-------------------------------------|--------------------------|
|  | <u>GENERAL<br/>FUND</u>           | <u>GENERAL<br/>FIXED<br/>ASSETS</u> | <u>JUNE 30,<br/>2020</u>            | <u>JUNE 30,<br/>2019</u> |
| <b><u>ASSETS</u></b>                           |                                   |                                     |                                     |                          |
| 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/>                    |
| <b>TOTAL ASSETS</b>                            | <b><u>\$ 12,199</u></b>           | <b><u>\$ 200</u></b>                | <b><u>\$ 12,399</u></b>             | <b><u>\$ 13,628</u></b>  |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>     |                                   |                                     |                                     |                          |
| <b><u>Liabilities:</u></b>                     |                                   |                                     |                                     |                          |
| Accounts Payable                               | \$ 5,030                          |                                     | \$ 5,030                            | \$ 4,603                 |
| Accrued Compensated Absences                   | \$ 3,300                          |                                     | \$ 3,300                            | \$ 3,300                 |
|  | <hr/>                             | <hr/>                               | <hr/>                               | <hr/>                    |
| Total Liabilities                              | <b><u>\$ 8,330</u></b>            | <b><u>\$ -</u></b>                  | <b><u>\$ 8,330</u></b>              | <b><u>\$ 7,903</u></b>   |
| <b><u>Fund Equity:</u></b>                     |                                   |                                     |                                     |                          |
| Investment in general fixed assets             |                                   | \$ 200                              | \$ 200                              | \$ 200                   |
| Unreserved-undesignated                        | 3,869                             |                                     | 3,869                               | 5,525                    |
| Total Fund Equity                              | <b><u>\$ 3,869</u></b>            | <b><u>\$ 200</u></b>                | <b><u>\$ 4,069</u></b>              | <b><u>\$ 5,725</u></b>   |
|  | <hr/>                             | <hr/>                               | <hr/>                               | <hr/>                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>       | <b><u>\$ 12,199</u></b>           | <b><u>\$ 200</u></b>                | <b><u>\$ 12,399</u></b>             | <b><u>\$ 13,628</u></b>  |

See Accountant's Report

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

|  | <b>GENERAL<br/>FUND</b> | <b>SPECIAL<br/>REVENUE</b> | <b>TOTALS</b>   |
|--|-------------------------|----------------------------|-----------------|
| <b>REVENUES</b>  |                         |                            |                 |
| 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             |
|  |                         |                            |                 |
| <b>Total Revenues</b>                                  | <b>\$40,551</b>         | <b>\$0</b>                 | <b>\$40,551</b> |
| <b>Prior Year Carryover Funds to be used FYE 2020</b>  | <b>\$1,632</b>          | <b>\$0</b>                 | <b>\$1,632</b>  |
| <b>Adjusted Total-- Revenues &amp; Carryover Funds</b> | <b>\$42,183</b>         | <b>\$0</b>                 | <b>\$42,183</b> |
| <b>EXPENDITURES</b>                                    |                         |                            |                 |
| 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             |
|  |                         |                            |                 |
| <b>Total Expenditures</b>                              | <b>\$42,183</b>         | <b>\$0</b>                 | <b>\$42,183</b> |
|  |                         |                            |                 |
| <b>Total Revenues &amp; Carryover Funds</b>            | <b>\$42,183</b>         | <b>\$0</b>                 | <b>\$42,183</b> |
| <b>Less: Expenditures</b>                              | <b>\$42,183</b>         | <b>\$0</b>                 | <b>\$42,183</b> |
| <b>Difference (To be carried over to FYE 2020)</b>     | <b>\$0</b>              | <b>\$0</b>                 | <b>\$0</b>      |

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>      |
|--|-------------------|---------------|-------------------|
| <b>Carryover funds from last year-Actual</b>           | \$5,525.00        |               | \$5,525.00        |
| <b>Funds to be used to balance budget this year</b>    | -\$1,632.00       |               | -\$1,632.00       |
| <b>Estimated carryover FYE 6/30/2021</b>               | \$0.00            |               | \$0.00            |
| <b>Residual left over for future year(s) if needed</b> | <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<br/>FUND TYPE</u> | <u>ACCOUNT<br/>GROUP</u>            | <u>TOTALS<br/>(MEMORANDUM ONLY)</u> |                          |
|--|-----------------------------------|-------------------------------------|-------------------------------------|--------------------------|
|  | <u>GENERAL<br/>FUND</u>           | <u>GENERAL<br/>FIXED<br/>ASSETS</u> | <u>JUNE 30,<br/>2020</u>            | <u>JUNE 30,<br/>2019</u> |
| <b><u>ASSETS</u></b>                           |                                   |                                     |                                     |                          |
| 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/>                    |
| <b>TOTAL ASSETS</b>                            | <b><u>\$ 12,199</u></b>           | <b><u>\$ 200</u></b>                | <b><u>\$ 12,399</u></b>             | <b><u>\$ 13,628</u></b>  |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>     |                                   |                                     |                                     |                          |
| <b><u>Liabilities:</u></b>                     |                                   |                                     |                                     |                          |
| Accounts Payable                               | \$ 5,030                          |                                     | \$ 5,030                            | \$ 4,603                 |
| Accrued Compensated Absences                   | \$ 3,300                          |                                     | \$ 3,300                            | \$ 3,300                 |
|  | <hr/>                             | <hr/>                               | <hr/>                               | <hr/>                    |
| Total Liabilities                              | <b><u>\$ 8,330</u></b>            | <b><u>\$ -</u></b>                  | <b><u>\$ 8,330</u></b>              | <b><u>\$ 7,903</u></b>   |
| <b><u>Fund Equity:</u></b>                     |                                   |                                     |                                     |                          |
| Investment in general fixed assets             |                                   | \$ 200                              | \$ 200                              | \$ 200                   |
| Unreserved-undesignated                        | 3,869                             |                                     | 3,869                               | 5,525                    |
| Total Fund Equity                              | <b><u>\$ 3,869</u></b>            | <b><u>\$ 200</u></b>                | <b><u>\$ 4,069</u></b>              | <b><u>\$ 5,725</u></b>   |
|  | <hr/>                             | <hr/>                               | <hr/>                               | <hr/>                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>       | <b><u>\$ 12,199</u></b>           | <b><u>\$ 200</u></b>                | <b><u>\$ 12,399</u></b>             | <b><u>\$ 13,628</u></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, 2020**

|   | <b>GOVERNMENTAL FUND TYPE<br/>GENERAL FUND</b> |                          |
|---|--|--------------------------|
|   | <b>JUNE 30,<br/>2020</b>                       | <b>JUNE 30,<br/>2019</b> |
| <b><u>REVENUES</u></b>  |  |                          |
| 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>         |
| <b><u>EXPENDITURES</u></b>  |  |                          |
| 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>         |
| <b>Excess (Deficiency) of revenues over expenditures</b>                      | <u>\$ (1,656)</u>                              | <u>\$ 762</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>   |  |                          |
| Transfers In  | \$ -   | \$ -                     |
| Transfers Out   | -  | -                        |
| Total Other Financing Sources (Uses)  | <u>\$ -</u>                                    | <u>\$ -</u>              |
| Excess (Deficiency) of Revenues Over<br>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<br>BUDGET | FINAL<br>BUDGET   | ACTUAL            | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
| <b>REVENUES</b>   |                    |                   |                   |  |
| 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>                         |
| <b>EXPENDITURES</b>   |                    |                   |                   |  |
| 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                             | <u>\$ (67)</u>     | <u>\$ (1,632)</u> | <u>\$ (1,656)</u> | <u>\$ (24)</u>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                    |                   |                   |  |
| Operating Transfers In  | \$ -               | \$ -              | \$ -              | \$ -                                   |
| Operating Transfers Out   | -                  | -                 | -                 | -                                      |
| Total Other Financing Sources (Uses)  | <u>\$ -</u>        | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>                            |
| Excess (Deficiency) of Revenues Over<br>Expenditures and Other Sources (Uses) | <u>\$ (67)</u>     | <u>\$ (1,632)</u> | <u>\$ (1,656)</u> | <u>\$ (24)</u>                         |
| Unreserved Fund Balance-Beginning   | <u>5,525</u>       | <u>5,525</u>      | <u>5,525</u>      | <u>-</u>                               |
| 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/> |