

Catahoula Soil and Water Conservation District

Jonesville, Catahoula - Louisiana

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) July 24, 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

Howard Hardie  
\_\_\_\_\_  
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**

Catahoula Soil and Water Conservation District ENTITY NAME  
Catahoula Parish  
Jonesville, Louisiana (City), State

**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, Howard Hardie (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Catahoula Soil and Water Conservation District (enter entity name) as of June 30, 2020 (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, Howard Hardie (officer name), who, duly sworn, deposes and says that Catahoula Soil and Water Conservation District (entity name) 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.

Howard Hardie  
Officer's Signature

Sworn to and subscribed before me this 24th day of July, 2020.

Samuel O. Wilkerson  
Notary Public ID # 6662  
State of Louisiana  
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 09-23-2020

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

July 22, 2020

Dear Mr. Howard Hardie (Chairman)

Catahoula Soil and Water Conservation District

3545 Fourth Street

Jonesville, La. 71343

Your financial statements for the FYE 6/30/2020 and your statement are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted in the report.

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

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT  
 JONESVILLE, LOUISIANA

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

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2020	JUNE 30, 2019
<b><u>ASSETS</u></b>					
Cash and Cash Equivalents	\$ 79,150	\$ 6,758		\$ 85,908	\$ 72,488
Prepaid Assets	1,000			1,000	-
Fixed assets (Net of Accumulated Depreciation)			7,405	7,405	9,875
Accounts Receivable (net of allowance for uncollectable accounts)	3,403			3,403	6,140
Certificates of Deposit	5,676			5,676	5,676
				-	-
				-	-
<b>TOTAL ASSETS</b>	<b>\$ 89,229</b>	<b>\$ 6,758</b>	<b>\$ 7,405</b>	<b>\$ 103,392</b>	<b>\$ 94,179</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 5,075	\$ -		\$ 5,075	\$ 4,001
Accrued Compensated Absences	\$ 1,120	\$ -		1,120	\$ 1,120
				-	-
Total Liabilities	\$ 6,195	\$ -	\$ -	\$ 6,195	\$ 5,121
<b><u>Fund Equity:</u></b>					
Investment in general fixed assets			\$ 7,405	\$ 7,405	\$ 9,875
Reserved-designated-special revenue		\$ 6,758		\$ 6,758	\$ 6,789
Unreserved-undesignated	83,034			\$ 83,034	72,394
Total Fund Equity	\$ 83,034	\$ 6,758	\$ 7,405	\$ 97,197	\$ 89,058
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 89,229</b>	<b>\$ 6,758</b>	<b>\$ 7,405</b>	<b>\$ 103,392</b>	<b>\$ 94,179</b>

See Accountants's Report.

ATAHOULA SOIL AND WATER CONSERVATION DISTRICT  
JONESVILLE, 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

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2020	JUNE 30, 2019
<b>REVENUES</b>				
Intergovernmental Revenue:				
319 Funds	-	1,518	1,518	4,666
Farm Bill	17,861	-	17,861	16,214
State Funds	30,870	-	30,870	31,680
Other Revenue:				
Interest	183	-	183	133
Local	-	-	-	500
Rentals-Building	-	-	-	-
Seedling Sales	-	-	-	-
Total Revenues	<u>\$ 48,914</u>	<u>\$ 1,518</u>	<u>\$ 50,432</u>	<u>\$ 53,193</u>
<b>EXPENDITURES</b>				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Operating Services	\$ 1,391	\$ -	\$ 1,391	\$ 1,998
Personal Services	\$ 34,660	\$ 1,550	\$ 36,210	\$ 34,703
Supplies	\$ 98	\$ -	\$ 98	\$ 396
Travel	\$ 2,125	-	\$ 2,125	\$ 1,182
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 38,274</u>	<u>\$ 1,550</u>	<u>\$ 39,824</u>	<u>\$ 38,279</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 10,640</u>	<u>\$ (32)</u>	<u>\$ 10,608</u>	<u>\$ 14,914</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>\$ 10,640</u>	<u>\$ (32)</u>	<u>\$ 10,608</u>	<u>\$ 14,914</u>
Unreserved Fund Balances-Beginning	<u>72,394</u>	<u>6,790</u>	<u>79,184</u>	<u>64,270</u>
Unreserved Fund Balances-Ending	<u>\$ 83,034</u>	<u>\$ 6,758</u>	<u>\$ 89,792</u>	<u>\$ 79,184</u>

See Accountant's Report.

CATAHOULA SOIL AND WATER CONSERVATION DISTRICT  
JONESVILLE, 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				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental Revenue:								
319 Funds	\$ -	\$ -	\$ -	\$ -	\$ 4,800	\$ 1,550	\$ 1,518	\$ (32)
Farm Bill	16,250	18,000	17,861	(139)	-	-	-	-
State Funds	31,680	31,000	30,870	(130)	-	-	-	-
Other Revenue:								
Interest	135	185	183	(2)	-	-	-	-
Local	500	-	-	-	-	-	-	-
Rentals-Building	-	-	-	-	-	-	-	-
Seedling Sales	-	-	-	-	-	-	-	-
Total Revenues	\$ 48,565	\$ 49,185	\$ 48,914	\$ (271)	\$ 4,800	\$ 1,550	\$ 1,518	\$ (32)
<b>EXPENDITURES</b>								
Operating:								
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Services	2,050	1,400	1,391	9	-	-	-	-
Personal Services	29,250	35,000	34,660	340	5,465	1,550	1,550	-
Supplies	400	100	98	2	-	-	-	-
Travel	275	2,125	2,125	-	925	-	-	-
Equipment	-	-	-	-	-	-	-	-
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:								
Total Expenditures	\$ 31,975	\$ 38,625	\$ 38,274	\$ 351	\$ 6,390	\$ 1,550	\$ 1,550	\$ -
Excess (Deficiency) of revenues over expenditures	\$ 16,590	\$ 10,560	\$ 10,640	\$ 80	\$ (1,590)	\$ -	\$ (32)	\$ (32)
<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)	\$ 16,590	\$ 10,560	\$ 10,640	\$ 80	\$ (1,590)	\$ -	\$ (32)	\$ (32)
Unreserved Fund Balance-Beginning	72,394	72,394	72,394	-	6,790	6,790	6,790	-
Unreserved Fund Balance-Ending	\$ 88,984	\$ 82,954	\$ 83,034	\$ 80	\$ 5,200	\$ 6,790	\$ 6,758	\$ (32)

See Accountant's Report.

**CATAHOULA SOIL AND WATER CONSERVATION DISTRICT  
JONESVILLE, LOUISIANA**

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

Howard Hardie	\$	420
Christopher Freeman		280
Jeremy Slade		420
Charles E House		280
H C Peck Jr		420
	\$	<u>1,820</u>

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

	GENERAL FUND	SPECIAL REVENUE	TOTALS
<b>REVENUES</b>			
Intergovernmental Revenue:			
Farm Bill Funds	\$18,000		\$18,000
State Funds (includes Travel Reimb)	\$31,000		\$31,000
Revegetation	\$0		\$0
LaSalle Hemphill 319		\$1,550	\$1,550
			\$0
			\$0
Other Revenue			
Interest	\$185		\$185
Local-list	\$0		\$0
Miscellaneous	\$0		\$0
Flag Sales	\$0		\$0
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<b>Total Revenues</b>	<b>\$49,185</b>	<b>\$1,550</b>	<b>\$50,735</b>
<b>Prior Year Carryover Funds to be used FYE 6/30/2020</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Adjusted Total-- Revenues &amp; Carryover Funds</b>	<b>\$49,185</b>	<b>\$1,550</b>	<b>\$50,735</b>
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<b>EXPENDITURES</b>			
Operating:			
Personal Services	\$35,700	\$1,550	\$37,250
Travel	\$2,125	\$0	\$2,125
Operating Services			\$0
Supplies			\$0
Equipment	\$0		\$0
Miscellaneous	\$0		\$0
Flow Thru Funds	\$0		\$0
<hr/>			
<b>Total Expenditures</b>	<b>\$37,825</b>	<b>\$1,550</b>	<b>\$39,375</b>
<hr/>			
<b>Total Revenues &amp; Carryover Funds</b>	<b>\$49,185</b>	<b>\$1,550</b>	<b>\$50,735</b>
<b>Less: Expenditures</b>	<b>\$37,825</b>	<b>\$1,550</b>	<b>\$39,375</b>
<b>Difference</b>	<b>\$11,360</b>	<b>\$0</b>	<b>\$11,360</b>

Prepared by:

Approved:   
 District Board Chairman

Date 7-24-2020

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

Date \_\_\_\_\_

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$55,771	\$8,500	\$64,271
Funds to be used to balance budget this year	\$0	\$0	\$0
Estimated carryover for FYE 6/30/2020	\$14,173	\$0	\$14,173
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Residual left over for future years	\$69,944	\$8,500	\$78,444
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**Statement C**

**CATAHOULA 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: Howard Hardie/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	\$ 97.08
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