

**Affidavit and Revenue Certification**

Red River Soil & Water Conservation District  
Red River Parish  
Coushatta, LA 71019

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**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 2019 (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 2019, 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 27 day of August, 2019.

Denise P. Upshaw Denise P. Upshaw  
NOTARY PUBLIC SIGNATURE & SEAL 73205

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>9/11/19</u>

Please Complete This Section
Officer's Name <u>Johnny Taylor</u>
Officer's Title <u>Chairman</u>
Address <u>1311 Ringgold Avenue</u>
City, Zip <u>Coushatta, LA 71019</u>
Ph: Cell/Land <u>318-932-4352</u>
E-mail <u>sarah.elias@la.nacdnet.net</u>

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

July 18, 2019

Mr. Johnny Ray Taylor (Chairman)

Red River Soil and Water Conservation District

1311 Ringgold Avenue

Coushatta, La. 71019

This letter is to advise you that your financial statements for FYE 6/30/2019 have been compiled and are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted.

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

**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**

<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	\$25.68
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

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2019**

	<u>GOVERNMENTAL FUND TYPE</u>		<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 29,239	\$ 18,672		\$ 47,911	\$ 40,374
Receivables (Net of allowances for uncollectables)	3,876			3,876	4,483
Prepaid Assets	1,000			1,000	1,000
Investments (certificate of deposit and savings)	52,975			52,975	52,923
Fixed assets (Net of Accumulated Depreciation)			-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 87,090</b>	<b>\$ 18,672</b>	<b>\$ -</b>	<b>\$ 105,762</b>	<b>\$ 98,780</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<u>Liabilities:</u>					
Accounts Payable and Accrued Liabilities		\$ -		\$ -	\$ 3,854
Accrued Compensated Absences	\$ 4,121	\$ -		4,121	\$ -
	718			718	
<b>Total Liabilities</b>	<b>\$ 4,839</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,839</b>	<b>\$ 3,854</b>
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue				-	\$ 26,584
Unreserved-undesignated	82,251	18,672		100,923	68,342
<b>Total Fund Equity</b>	<b>\$ 82,251</b>	<b>\$ 18,672</b>	<b>\$ -</b>	<b>\$ 100,923</b>	<b>\$ 94,926</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 87,090</b>	<b>\$ 18,672</b>	<b>\$ -</b>	<b>\$ 105,762</b>	<b>\$ 98,780</b>

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, 2019

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2019	JUNE 30, 2018
<b>REVENUES</b>				
Intergovernmental Revenue:				
State Appropriations	\$ 30,078	\$ -	\$ 30,078	\$ 27,924
Farm Bill Funds	17,349	-	17,349	14,000
APHIS Venting		-	-	8,403
Other Revenue:				
Interest Income	58	-	58	57
GEO Tech Sales	2,426	-	2,426	3,098
Rentals	894		894	917
Total Revenues	<u>\$ 50,805</u>	<u>\$ -</u>	<u>\$ 50,805</u>	<u>\$ 54,399</u>
<b>EXPENDITURES</b>				
Operating:				
Personal Services	\$ 31,503	\$ -	\$ 31,503	\$ 33,292
Travel	1,171	-	1,171	558
Operating Services	3,356	-	3,356	3,083
Supplies	866	-	866	2,048
Equipment	-	-	-	20,940
Aerial Venting	-	7,912	7,912	5,604
Flow Thru/Program Funds	-	-	-	-
Other:				
Grants:	-	-	-	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 36,896</u>	<u>\$ 7,912</u>	<u>\$ 44,808</u>	<u>\$ 65,525</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 13,909</u>	<u>\$ (7,912)</u>	<u>\$ 5,997</u>	<u>\$ (11,126)</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>\$ 13,909</u>	<u>\$ (7,912)</u>	<u>\$ 5,997</u>	<u>\$ (11,126)</u>
Unreserved Fund Balances-Beginning	<u>68,342</u>	<u>26,584</u>	<u>94,926</u>	<u>106,052</u>
Unreserved Fund Balances-Ending	<u>\$ 82,251</u>	<u>\$ 18,672</u>	<u>\$ 100,923</u>	<u>\$ 94,926</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, 2019

	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:								
State Appropriations	\$ 27,988	\$ 30,631	\$ 30,078	\$ (553)	\$ -	\$ -	\$ -	\$ -
Farm Bill Funds	14,000	17,350	17,349	(1)	-	-	-	-
APHIS Venting					8,350	-	-	-
Other Revenue:								
Interest Income	58	58	58	-	-	-	-	-
GEO Tech Sales	3,100	2,450	2,426	(24)	-	-	-	-
Rentals	1,000	894	894	-	-	-	-	-
Total Revenues	\$ 46,146	\$ 51,383	\$ 50,805	\$ (578)	\$ 8,350	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>								
Operating:								
Personal Services	33,500	31,525	31,503	\$ 22	-	-	-	\$ -
Travel	575	1,200	1,171	\$ 29	-	-	-	\$ -
Operating Services	2,575	3,360	3,356	\$ 4	-	-	-	\$ -
Supplies	\$ 2,150	\$ 870	\$ 866	\$ 4	\$ -	\$ -	\$ -	\$ -
Equipment	\$ 20,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aerial Venting	\$ -	\$ -	\$ -	\$ -	5,603	7,912	7,912	\$ -
Flow Thru/Program Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:								
Total Expenditures	\$ 59,740	\$ 36,955	\$ 36,896	\$ 59	\$ 5,603	\$ 7,912	\$ 7,912	\$ -
Excess (Deficiency) of revenues over expenditures	\$ (13,594)	\$ 14,428	\$ 13,909	\$ (519)	\$ 2,747	\$ (7,912)	\$ (7,912)	\$ -
<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)	\$ (13,594)	\$ 14,428	\$ 13,909	\$ (519)	\$ 2,747	\$ (7,912)	\$ (7,912)	\$ -
Unreserved Fund Balance-Beginning	68,342	68,342	68,342	\$ -	26,584	26,584	26,584	-
Unreserved Fund Balance-Ending	\$ 54,748	\$ 82,770	\$ 82,251	\$ (519)	\$ 29,331	\$ 18,672	\$ 18,672	\$ -

See Accountant's Report.

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2019**

Jason Anderson	\$	245
Blake McCartney		245
Billy Shaw		385
Daniel Sneed		280
Johnny Taylor		420
	\$	<u>1,575</u>

See Accountant's Report.