

Bodcau Soil and Water Conservation District

Bossier City, Bossier Parish, Louisiana

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

July 28, 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. 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



Officer's Name

Enclosures

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

## Affidavit and Revenue Certification

Bodcau Soil and Water Conservation District

Bossier Parish

Bossier City, LA

### 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, Annette Blount, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Bodcau 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, Annette Blount, (officer name), who, duly sworn, deposes and says that Bodcau Soil & Water Conservation (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.



Officer's Signature

Sworn to and subscribed before me this 31<sup>st</sup> day of July, 2020.



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 09-09-2020

#### Please Complete This Section

Officer's Name Annette Blount  
Officer's Title Chairman  
Address 2518 Kemp Lane  
City, Zip Shreveport, LA 71107  
Ph: Cell/Land 318-426-2290  
E-mail blouannet@aol.com

June 9, 2019

Dear Mrs. Annette Blount (Chairperson)

Bodcau Soil and Water Conservation District

1907 Benton Road, Suite 600

Bossier City, La. 71111

Your financial statements for the FYE 6/30/2020 are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount.

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

**Bodcau 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: Annette Blount/Chairperson**

<b>Purpose</b>	<b>Amount</b>
Salary	<b>0.00</b>
Benefits-insurance	<b>0.00</b>
Benefits-retirement	<b>0.00</b>
Benefits-other (describe)	<b>0.00</b>
Benefits-other (describe)	<b>0.00</b>
Benefits-other (describe)	<b>0.00</b>
Car allowance	<b>0.00</b>
Vehicle provided by government (enter amount reported on W-2)	<b>0.00</b>
Per diem	<b>\$385.00</b>
Reimbursements	<b>0.00</b>
Travel	<b>\$384.39</b>
Registration fees	<b>\$0.00</b>
Conference travel	<b>\$0.00</b>
Housing	<b>0.00</b>
Unvouchered expenses (example: travel advancements, etc.)	<b>0.00</b>
Special meals	<b>0.00</b>
Other	<b>0.00</b>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

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

	<b>GOVERNMENTAL FUND TYPE</b>	<b>ACCOUNT GROUP</b>	<b>TOTALS (MEMORANDUM ONLY)</b>	
	<b>GENERAL FUND</b>	<b>GENERAL FIXED ASSETS</b>	<b>JUNE 30, 2020</b>	<b>JUNE 30, 2019</b>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 47,150		\$ 47,150	\$ 36,806
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable (net of allowance for uncollectable accounts)	4,000		4,000	6,610
Prepaid Asset	1,750		1,750	1,750
Certificates of Deposit	50,733		50,733	50,586
<b>TOTAL ASSETS</b>	<b>\$ 103,633</b>	<b>\$ -</b>	<b>\$ 103,633</b>	<b>\$ 95,752</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>Liabilities:</u></b>				
Accounts Payable	\$ 3,809		\$ 3,809	\$ 3,726
Accrued Compensated Absences	\$ 1,532		\$ 1,532	\$ 295
			-	
Total Liabilities	\$ 5,341	\$ -	\$ 5,341	\$ 4,021
<b><u>Fund Equity:</u></b>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unreserved-undesignated	98,292		\$ 98,292	\$ 91,731
Total Fund Equity	\$ 98,292	\$ -	\$ 98,292	\$ 91,731
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 103,633</b>	<b>\$ -</b>	<b>\$ 103,633</b>	<b>\$ 95,752</b>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2020**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	<b>JUNE 30, 2020</b>	<b>JUNE 30, 2019</b>
<b><u>REVENUES</u></b>		
Intergovernmental Revenue:		
Farm Bill Funds	\$ 12,323	\$ 12,936
State Funds	29,342	29,388
Other Revenue:		
Interest	388	377
Local	78	-
Seedling Sales	206	-
Total Revenues	<u>\$ 42,337</u>	<u>\$ 42,701</u>
<b><u>EXPENDITURES</u></b>		
Operating:		
Personal Services	28,214	29,108
Travel	4,988	3,335
Operating Services	1,920	1,449
Supplies	654	13
Equipment	-	-
Miscellaneous	-	-
Other expenses:	-	-
Grants:	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 35,776</u>	<u>\$ 33,905</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<u>\$ 6,561</u>	<u>\$ 8,796</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</b>	<u>\$ 6,561</u>	<u>\$ 8,796</u>
<b>Unreserved Fund Balances-Beginning</b>	<u>91,731</u>	<u>82,935</u>
<b>Unreserved Fund Balances-Ending</b>	<u><u>\$ 98,292</u></u>	<u><u>\$ 91,731</u></u>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
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)
<b><u>REVENUES</u></b>				
Intergovernmental Revenue:	10,000	11,750	12,323	\$ 573
Farm Bill Funds	29,881	28,347	29,342	\$ 995
State Funds				-
Other Revenue:				
Interest	385	385	388	3
Local		206	206	-
Seedling Sales	-	78	78	-
Total Revenues	<u>\$ 40,266</u>	<u>\$ 40,766</u>	<u>42,337</u>	<u>\$ 998</u>
<b><u>EXPENDITURES</u></b>				
Operating:				
Personal Services	28,000	29,000	28,214	786
Travel	3,450	5,000	4,988	12
Operating Services	1,700	1,975	1,920	55
Supplies	13	675	654	21
Equipment	-	-	0	-
Miscellaneous	-	-	0	-
Other expenses:	-	-	0	-
Grants:	-	-	0	-
Capital Outlay:	\$ -	\$ -	0	-
Total Expenditures	<u>\$ 33,163</u>	<u>\$ 36,650</u>	<u>35,776</u>	<u>\$ 874</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 7,103</u>	<u>\$ 4,116</u>	<u>6,561</u>	<u>\$ 2,445</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers In	\$ -	\$ -	0	\$ -
Operating Transfers Out	-	-	0	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 7,103</u>	<u>\$ 4,116</u>	<u>6,561</u>	<u>\$ 2,445</u>
Unreserved Fund Balance-Beginning	<u>91,731</u>	<u>91,731</u>	<u>91,731</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 98,834</u>	<u>\$ 95,847</u>	<u>\$98,292</u>	<u>\$ 2,445</u>

**BODCAU SOIL AND WATER CONSERVATION DISTRICT  
BENTON, LOUISIANA**

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

Annette Blount	\$	385
William Barton Dobson		280
Randall Drew Lefler		
Danny Martin		350
Elmore Morris		<u>385</u>
	\$	<u><u>1,400</u></u>