

Red River Soil & Water Conservation District

Red River Parish, Coushatta, LA

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) 8/4/2020

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 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

Johnny Taylor, Chairman  
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**

**Red River Soil & Water Conservation District**

**Red River Parish**

**Coushatta, LA**

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

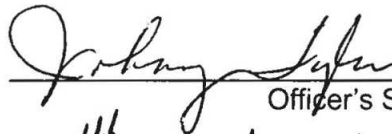
The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

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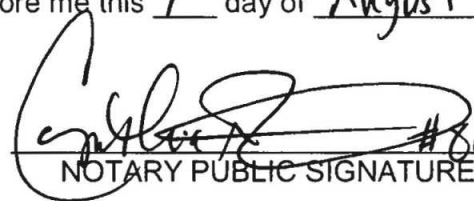
Personally came and appeared before the undersigned authority, **Johnny Taylor** (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of **Red River Soil & Water Conservation District** (enter entity name) as of **2020** (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, **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 **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 4<sup>th</sup> day of August, 2020.

  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL #80668

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>09-09-2020</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 ext.3</u>
E-mail: <u>sarah.elias@la.nacdnet.net</u>

July 22, 2020

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 6/30/2020 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

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, 2020

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2020	JUNE 30, 2019
<b>REVENUES</b>				
Intergovernmental Revenue:				
State Appropriations	\$ 31,666	\$ -	\$ 31,666	\$ 30,078
Farm Bill Funds	18,540	-	18,540	17,349
APHIS Venting		-	-	-
RCCP		18,535	18,535	-
Other Revenue:				
Interest Income	98	-	98	58
GEO Tech Sales	929	-	929	2,426
Seed Sales	1,414		1,414	
Rentals	2,744		2,744	894
Total Revenues	<u>\$ 55,391</u>	<u>\$ 18,535</u>	<u>\$ 73,926</u>	<u>\$ 50,805</u>
<b>EXPENDITURES</b>				
Operating:				
Personal Services	\$ 32,357	\$ -	\$ 32,357	\$ 31,503
Travel	1,412	-	1,412	1,171
Operating Services	2,964	-	2,964	3,356
Supplies	1,720	-	1,720	866
Equipment	12,900	-	12,900	-
Aerial Venting	-	-	-	7,912
RCCP	-	16,541	16,541	-
Other:	-	-	-	-
Grants:	-	-	-	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 51,353</u>	<u>\$ 16,541</u>	<u>\$ 67,894</u>	<u>\$ 44,808</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 4,038</u>	<u>\$ 1,994</u>	<u>\$ 6,032</u>	<u>\$ 5,997</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)	\$ 4,038	\$ 1,994	\$ 6,032	\$ 5,997
Unreserved Fund Balances-Beginning	<u>82,251</u>	<u>18,672</u>	<u>100,923</u>	<u>94,926</u>
Unreserved Fund Balances-Ending	<u>\$ 86,289</u>	<u>\$ 20,666</u>	<u>\$ 106,955</u>	<u>\$ 100,923</u>

**RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, 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>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2020</u>	<u>JUNE 30, 2019</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 34,586	\$ 20,666		\$ 55,252	\$ 47,911
Receivables (Net of allowances for uncollectables)	3,000			3,000	3,876
Prepaid Assets	1,000			1,000	1,000
Investments (certificate of deposit and savings)	53,069			53,069	52,975
Fixed assets (Net of Accumulated Depreciation)			-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 91,655</b>	<b>\$ 20,666</b>	<b>\$ -</b>	<b>\$ 112,321</b>	<b>\$ 105,762</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable and Accrued Liabilities	\$ 4,648	\$ -		\$ 4,648	\$ 4,121
Accrued Compensated Absences	\$ 718	\$ -		718	718
Total Liabilities	<u>\$ 5,366</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,366</u>	<u>\$ 4,839</u>
<b><u>Fund Equity:</u></b>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 20,666		20,666	\$ 18,672
Unreserved-undesignated	86,289			86,289	82,251
Total Fund Equity	<u>\$ 86,289</u>	<u>\$ 20,666</u>	<u>\$ -</u>	<u>\$ 106,955</u>	<u>\$ 100,923</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 91,655</b>	<b>\$ 20,666</b>	<b>\$ -</b>	<b>\$ 112,321</b>	<b>\$ 105,762</b>

See Accountant's Report.

**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	<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>\$350.00</b>
Reimbursements	<b>0.00</b>
Travel	<b>\$22.24</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>

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, 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:								
State Appropriations	\$ 30,631	\$ 31,000	\$ 31,666	\$ 666	\$ -	\$ -	\$ -	\$ -
Farm Bill Funds	16,000	18,000	18,540	540	-	-	-	-
APHIS Venting								
RCCP						18,535	18,535	
Other Revenue:								
Interest Income	58	99	98	(1)	-	-	-	-
GEO Tech Sales	2,450	900	929	29	-	-	-	-
Seed Sales	-	1,475	1,414	(61)	-	-	-	-
Rentals	700	2,745	2,744	(1)	-	-	-	-
Total Revenues	\$ 49,839	\$ 54,219	\$ 55,391	\$ 1,172	\$ -	\$ 18,535	\$ 18,535	\$ -
<b>EXPENDITURES</b>								
Operating:								
Personal Services	29,000	32,400	32,357	43	-	-	-	-
Travel	1,200	1,425	1,412	13	-	-	-	-
Operating Services	3,200	3,000	2,964	36	-	-	-	-
Supplies	\$ 825	\$ 1,725	\$ 1,720	\$ 5	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ 12,900	\$ 12,900	\$ -	\$ -	\$ -	\$ -	\$ -
Aerial Venting	\$ -	\$ -	\$ -	\$ -	\$ 5,663	\$ -	\$ -	\$ -
RCCP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,541	\$ 16,541	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:								
Total Expenditures	\$ 34,225	\$ 51,450	\$ 51,353	\$ 97	\$ 5,663	\$ 16,541	\$ 16,541	\$ -
Excess (Deficiency) of revenues over expenditures	\$ 15,614	\$ 2,769	\$ 4,038	\$ 1,269	\$ (5,663)	\$ 1,994	\$ 1,994	\$ -
<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)	\$ 15,614	\$ 2,769	\$ 4,038	\$ 1,269	\$ (5,663)	\$ 1,994	\$ 1,994	\$ -
Unreserved Fund Balance-Beginning	82,251	82,251	82,251	-	18,672	18,672	18,672	-
Unreserved Fund Balance-Ending	\$ 97,865	\$ 85,020	\$ 86,289	\$ 1,269	\$ 13,009	\$ 20,666	\$ 20,666	\$ -

RED RIVER SOIL AND WATER CONSERVATION DISTRICT  
COUSHATTA, LOUISIANA

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

Jason Anderson	\$	315
Blake McCartney		315
Billy Shaw		210
Daniel Sneed		420
Johnny Taylor		350
	\$	<u>1,610</u>

See Accountant's Report.