

**Affidavit and Revenue Certification**

(b)

DeSoto Soil and Water Conservation District  
DeSoto Parish  
Mansfield, 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).

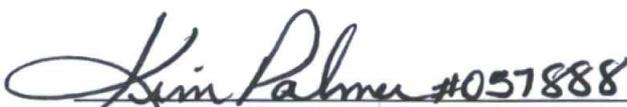
Personally came and appeared before the undersigned authority, Jerry Holmes, Chairman, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of DeSoto Soil and Water Conservation District as of FY 6/30/2016, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, Jerry Holmes, Chairman, who, duly sworn, deposes and says that DeSoto Soil and Water Conservation District received \$75,000 or less in revenues and other sources for the year ended June 30, 2018, and accordingly, is not required to have an audit for the previously mentioned year.

  
\_\_\_\_\_  
Officer's Signature

Sworn to and subscribed before me this 23<sup>rd</sup> day of July, 2018.

  
\_\_\_\_\_  
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 <u>SEP 26 2018</u>

Please Complete This Section
Officer's Name <u>Jerry Holmes</u>
Officer's Title <u>Chairman</u>
Address <u>405 Polk Street, Suite D</u>
City, Zip <u>Mansfield, La. 71052</u>
Ph: Cell/Land <u>318-872-4949</u>
E-mail <u>desoto.swcd@gmail.com</u>

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD , LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2018**

	<u>GOVERNMENTAL FUND TYPE</u>	<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 10,480		\$ 10,480	\$ 9,252
Prepaid Assets	1,275		1,275	1,275
Accounts Receivable (net of allowance for uncollectable accounts)	6,220		6,220	2,323
Certificates of Deposit	59,503		59,503	58,839
Fixed Assets (Net of Accumulated Depreciation)		-		
	<hr/>		<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 77,478</b>	<b>\$ -</b>	<b>\$ 77,478</b>	<b>\$ 71,689</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b><u>Liabilities:</u></b>				
Accounts Payable	\$ 5,921		\$ 5,921	\$ 4,069
Accrued Compensated Absences	\$ 390		\$ 390	\$ 395
			-	
	<hr/>		<hr/>	<hr/>
<b>Total Liabilities</b>	<b>\$ 6,311</b>	<b>\$ -</b>	<b>\$ 6,311</b>	<b>\$ 4,464</b>
<b><u>Fund Equity:</u></b>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unreserved-undesignated	71,167		71,167	67,225
<b>Total Fund Equity</b>	<b>\$ 71,167</b>	<b>\$ -</b>	<b>\$ 71,167</b>	<b>\$ 67,225</b>
	<hr/>		<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 77,478</b>	<b>\$ -</b>	<b>\$ 77,478</b>	<b>\$ 71,689</b>

See Accountant's Report.

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2018**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
	<b>JUNE 30, 2018</b>	<b>JUNE 30, 2017</b>
<b><u>REVENUES</u></b>		
Intergovernmental Revenue:		
State Funds	\$ 27,648	\$ 27,897
Farm Bill Funds	16,661	8,430
Local-Parish Funds	10,000	10,000
Other Revenue:		
Interest	667	598
Local-Donations	-	-
Rentals	-	360
Sale of Equipment	-	-
Seedling Sales/GEO Sales	858	1,300
Total Revenues	<u>\$ 55,834</u>	<u>\$ 48,585</u>
<b><u>EXPENDITURES</u></b>		
Operating:		
Personal Services	46,377	45,496
Travel	1,433	1,489
Operating Services	3,722	3,970
Supplies	310	1,585
Equipment	-	-
Miscellaneous	50	-
Other expenses:	-	-
Grants:	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 51,892</u>	<u>\$ 52,540</u>
<b>Excess (Deficiency) of revenues over expenditures</b>	<u>\$ 3,942</u>	<u>\$ (3,955)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 3,942	\$ (3,955)
Unreserved Fund Balances-Beginning	<u>67,225</u>	<u>71,180</u>
Unreserved Fund Balances-Ending	<u>\$ 71,167</u>	<u>\$ 67,225</u>

See Accountant's Report.

DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD, LOUISIANA

GOVERNMENTAL FUND TYPES  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)  
AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2018

	GENERAL		Fund	
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Intergovernmental Revenue:				
State Funds	\$ 27,912	\$ 27,912	\$ 27,648	\$ (264)
Farm Bill Funds	\$ 8,430	\$ 16,661	\$ 16,661	-
Local- Parish Funds	\$ 10,000	\$ 10,000	\$ 10,000	-
Other Revenue:				
Interest	385	660	667	7
Local-Donations	-	-	-	-
Rentals	360	-	-	-
Sale of Equipment	-	-	-	-
Seedlings/GEO Sales	1,340	858	858	-
Total Revenues	\$ 48,427	\$ 56,091	\$ 55,834	\$ (257)
<b>EXPENDITURES</b>				
Operating:				
Personal Services	45,000	47,000	46,377	\$ 623
Travel	1,475	1,475	1,433	42
Operating Services	4,000	3,800	3,722	78
Supplies	1,000	325	310	15
Equipment	-	-	-	-
Miscellaneous	50	50	50	-
Other expenses:	-	-	-	-
Grants:	-	-	-	-
Capital Outlay:	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 51,525	\$ 52,650	\$ 51,892	\$ 758
Excess (Deficiency) of revenues over expenditures	\$ (3,098)	\$ 3,441	\$ 3,942	\$ 501
<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)	\$ (3,098)	\$ 3,441	\$ 3,942	\$ 501
Unreserved Fund Balance-Beginning	67,225	67,225	67,225	-
Unreserved Fund Balance-Ending	\$ 64,127	\$ 70,666	\$ 71,167	\$ 501

See Accountant's Report.

**DESOTO SOIL AND WATER CONSERVATION DISTRICT  
MANSFIELD, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2018**

Ross Allison	\$	420
Glenn Caldwell	\$	385
Jeremy Evans		-
Jerry Gamble		-
Jerry Holmes		<u>350</u>
	\$	<u><u>1,155</u></u>

See Accountant's Report.

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DeSOTO SOIL AND WATER CONSERVATION DISTRICT

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: Jerry Holmes/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	\$350.00
Reimbursements	0.00
Travel	\$325.30
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