

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: DeSoto Soil and Water Conservation District

Address: 405 Polk Street, Suite D, Mansfield, Louisiana 71052

Telephone: 318-872-4814

Email: chriissy.ebarb@nacdn.net

This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to ereports@lla.la.gov, faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.

AFFIDAVIT

Personally came and appeared before the undersigned authority, Jerry Holmes, who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of DeSoto Soil and Water Conservation District as of June 30, 2021 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: _____

Complete if Applicable: In addition, Jerry Holmes, 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, 2021, and accordingly, is not required to have an audit for the previously mentioned fiscal year.


OFFICER'S SIGNATURE

President/Chairperson
OFFICER'S TITLE

Sworn to and subscribed before me, this 24th day of August, 2021


NOTARY PUBLIC SIGNATURE & SEAL



W. BLAINE HODGES
NOTARY PUBLIC NO. 130725
STATE OF LOUISIANA
PARISH OF DESOTO
My Commission is for Life

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Statement C

Schedule of Compensation, Benefits and Other Payments to Entity Head

Agency Head Name and Title: Jerry Holmes/Chairperson

Purpose	Dollar Amount
1. Salary	1. 0.00
2. Benefits-insurance	2. 0.00
3. Benefits-retirement	3. 0.00
4. Benefits-other (describe)	4. 0.00
5. Benefits-other (describe)	5. 0.00
6. Benefits-other (describe)	6. 0.00
7. Car allowance	7. 0.00
8. Vehicle provided by government (if reported on your W-2)	8. 0.00
9. Per diem	9. \$315.00
10. Reimbursements	10. 0.00
11. Travel	11. \$319.32
12. Registration fees	12. 0.00.
13. Conference travel	13. 0.00
14. Housing	14. 0.00
15. Unvouchered expenses (example: travel advances, etc.)	15. 0.00
16. Special meals	16. 0.00
17. Other	17. 0.00
18. TOTAL (enter total of line 1-17)	18. 0.00

____ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 2021

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2021	JUNE 30, 2020
<u>ASSETS</u>				
Cash and cash equivalents	\$ 57,750		\$ 57,750	\$ 40,927
Prepaid Assets	1,275		1,275	1,275
Accounts Receivable (net of allowance for uncollectable accounts)	-		-	-
Certificates of Deposit	60,570		60,570	60,327
Fixed Assets (Net of Accumulated Depreciation)		-		
TOTAL ASSETS	\$ 119,595	\$ -	\$ 119,595	\$ 102,529
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 5,214		\$ 5,214	\$ 5,565
Accrued Compensated Absences	\$ 852		\$ 852	\$ 852
Total Liabilities	\$ 6,066	\$ -	\$ 6,066	\$ 6,417
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ -	\$ -	
Unreserved-undesignated	113,529		113,529	96,112
Total Fund Equity	\$ 113,529	\$ -	\$ 113,529	\$ 96,112
TOTAL LIABILITIES AND FUND EQUITY	\$ 119,595	\$ -	\$ 119,595	\$ 102,529

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, 2021**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2021	JUNE 30, 2020
<u>REVENUES</u>		
Intergovernmental Revenue:		
State Funds	\$ 29,749	\$ 29,970
Farm Bill Funds	13,332	27,100
Local-Parish Funds	18,000	18,000
Other Revenue:		
Interest	242	545
Local-Donations	-	-
Rentals	-	-
Sale of Equipment	-	-
Seedling Sales/GEO Sales	-	1,518
Total Revenues	<u>\$ 61,323</u>	<u>\$ 77,133</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	40,918	45,349
Travel	402	1,693
Operating Services	2,586	3,440
Supplies	-	1,438
Equipment	-	-
Miscellaneous	-	-
Other expenses:	-	-
Grants:	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 43,906</u>	<u>\$ 51,920</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 17,417</u>	<u>\$ 25,213</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 17,417</u>	<u>\$ 25,213</u>
Unreserved Fund Balances-Beginning	<u>96,112</u>	<u>70,899</u>
Unreserved Fund Balances-Ending	<u><u>\$ 113,529</u></u>	<u><u>\$ 96,112</u></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, 2021

	GENERAL		Fund	
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
State Funds	\$ 29,838	\$ 29,749	\$ 29,749	\$ -
Farm Bill Funds	\$ 27,000	\$ 13,500	\$ 13,332	(168)
Local- Parish Funds	\$ 18,500	\$ 18,000	\$ 18,000	-
Other Revenue:				
Interest	560	245	242	(3)
Local-Donations	-	-	-	-
Rentals	-	-	-	-
Sale of Equipment	-	-	-	-
Seedlings/GEO Sales	1,525	-	-	-
Total Revenues	\$ 77,423	\$ 61,494	\$ 61,323	\$ (171)
EXPENDITURES				
Operating:				
Personal Services	47,500	42,000	40,918	\$ 1,082
Travel	1,850	425	402	23
Operating Services	3,500	2,625	2,586	39
Supplies	1,525	-	-	-
Equipment	-	-	-	-
Miscellaneous	50	-	-	-
Other expenses:	-	-	-	-
Grants:	-	-	-	-
Capital Outlay:	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 54,425	\$ 45,050	\$ 43,906	\$ 1,144
Excess (Deficiency) of revenues over expenditures	\$ 22,998	\$ 16,444	\$ 17,417	\$ 973
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 22,998	\$ 16,444	\$ 17,417	\$ 973
Unreserved Fund Balance-Beginning	96,112	96,112	96,112	-
Unreserved Fund Balance-Ending	\$ 119,110	\$ 112,556	\$ 113,529	\$ 973

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2021**

William Bagley	\$	280
Glenn Caldwell	\$	315
Jeremy Evans		-
Jerry Holmes		<u>315</u>
	\$	<u><u>910</u></u>

See Accountant's Report.

OPERATING BUDGET FOR FISCAL YEAR FYE 2021

DeSOTO SWCD

Final

	GENERAL FUND	SPECIAL REVENUE	TOTALS
REVENUES			
Intergovernmental Revenue:			
Farm Bill Funds	\$13,500	\$0	\$13,500
State Funds	\$29,749	\$0	\$29,749
Revegetation	\$0	\$0	\$0
Dairy Lagoon	\$0	\$0	\$0
Local-Police Jury	\$18,000	\$0	\$18,000
Other Revenue			
Donations-Local	\$0		\$0
Interest	\$245		\$245
Rentals	\$0		\$0
Seedling /GEO Sales	\$0		\$0
			\$0
Total Revenues	\$61,494	\$0	\$61,494
Prior Year Carryover Funds to be used FYE 6/30/2021			\$0
Adjusted Total-- Revenues & Carryover Funds	\$61,494	\$0	\$61,494

EXPENDITURES

Operating:			
Personal Services	\$42,000		\$42,000
Travel	\$425		\$425
Operating Services	\$2,625		\$2,625
Supplies	\$0		\$0
Equipment	\$0		\$0
Miscellaneous	\$0		\$0
Flow Thru Funds	\$0		\$0
Total Expenditures	\$45,050	\$0	\$45,050

Total Revenues & Carryover Funds	\$61,494	\$0	\$61,494
Less: Expenditures	\$45,050	\$0	\$45,050
Difference	\$16,444	\$0	\$16,444

Prepared by: Bernie Tate / C. Sheno

Date 8-24-21

Approved: [Signature]
District Board Chairman

Date 8-24-21

Approved: _____
State Soil and Water Conservation Commission

Date _____

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year	\$96,112	\$0	\$96,112
Funds to be used to balance budget this year	\$0	\$0	\$0
Estimated carryover for FYE 6/30/2021	\$16,444	\$0	\$16,444
<u>Residual left over for future years</u>	<u>\$112,556</u>	<u>\$0</u>	<u>\$112,556</u>

July 21, 2021

Dear Mr. Jerry Holmes(Chairman)

DeSoto Soil and Water Conservation District

405 Polk Street Suite D

Mansfield La. 71052

Your financial statements for the FYE 6/30/2021 and your statement C 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