

Affidavit and Revenue Certification

Bodreau Soil and Water ENTITY NAME
Bossier Parish
Benton, LA (City), State

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 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 \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

Personally came and appeared before the undersigned authority, Tommy Lacy (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Bodreau SWCD (entity name) as of June 30 2014 (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, Tommy Lacy (officer name), who, duly sworn, deposes and says that Bodreau SWCD (entity name) received \$50,000 or less in revenues and other sources for the year ended June 30 2014, and accordingly, is not required to have an audit for the previously mentioned year.

Tommy Lacy
Officer Signature

Sworn to and subscribed before me this 18th day of September, 2014.

[Signature]
NOTARY PUBLIC

Officer's Name _____
Officer's Title _____
Address _____
Ph/Fax/E-mail _____



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 01 2014

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2014**

	<u>GOVERNMENTAL</u>	<u>ACCOUNT</u>	<u>TOTALS</u>	
	<u>FUND TYPE</u>	<u>GROUP</u>	<u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>GENERAL</u>	<u>JUNE 30,</u>	<u>JUNE 30,</u>
	<u>FUND</u>	<u>FIXED</u>	<u>2014</u>	<u>2013</u>
		<u>ASSETS</u>		
<u>ASSETS</u>				
Cash and cash equivalents	\$ 57,062		\$ 57,062	\$ 55,571
Fixed Assets (Net of Accumulated Depreciation)		-	-	-
Accounts Receivable (net of allowance for uncollectable accounts)	2,290		2,290	210
Certificates of Deposit	-		-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	\$ 59,352	\$ -	\$ 59,352	\$ 55,781
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 2,355		\$ 2,355	\$ 2,390
Accrued Compensated Absences	\$ 90		\$ 90	\$ 90
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ 2,445	\$ -	\$ 2,445	\$ 2,480
<u>Fund Equity:</u>				
Investment in general fixed assets		\$ -	\$ -	\$ -
Unreserved-undesignated	56,907		56,907	53,301
Total Fund Equity	\$ 56,907	\$ -	\$ 56,907	\$ 53,301
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TOTAL LIABILITIES AND FUND EQUITY	\$ 59,352	\$ -	\$ 59,352	\$ 55,781

**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, 2014**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	<u>JUNE 30, 2014</u>	<u>JUNE 30, 2013</u>
<u>REVENUES</u>		
Intergovernmental Revenue:		
Farm Bill Funds	\$ 3,624	\$ 259
State Funds	27,480	28,303
Other Revenue:		
Interest	16	34
Seedling Sales	190	2,221
Total Revenues	<u>\$ 31,310</u>	<u>\$ 30,817</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	19,874	27,933
Travel	2,775	2,414
Operating Services	3,738	4,354
Supplies	1,317	1,517
Equipment	-	-
Miscellaneous	-	-
Other expenses:	-	-
Grants:	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 27,704</u>	<u>\$ 36,218</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 3,606</u>	<u>\$ (5,401)</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)	\$ 3,606	\$ (5,401)
Unreserved Fund Balances-Beginning	<u>53,301</u>	<u>58,702</u>
Unreserved Fund Balances-Ending	<u>\$ 56,907</u>	<u>\$ 53,301</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, 2014**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental Revenue:			
Farm Bill Funds	\$ 3,024	\$ 3,624	\$ 600
State Funds	\$ 27,483	\$ 27,480	\$ (3)
Other Revenue:			
Interest	15	16	1
Seedling Sales	190	190	-
Total Revenues	\$ 30,712	\$ 31,310	\$ 598
<u>EXPENDITURES</u>			
Operating:			
Personal Services	20,120	19,874	246
Travel	3,000	2,775	225
Operating Services	3,835	3,738	97
Supplies	1,750	1,317	433
Equipment	-	-	-
Miscellaneous	-	-	-
Other expenses:	-	-	-
Grants:	-	-	-
Capital Outlay:	\$ -	\$ -	\$ -
Total Expenditures	\$ 28,705	\$ 27,704	\$ 1,001
Excess (Deficiency) of revenues over expenditures	\$ 2,007	\$ 3,606	\$ 1,599
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 2,007	\$ 3,606	\$ 1,599
Unreserved Fund Balance-Beginning	53,301	53,301	-
Unreserved Fund Balance-Ending	\$ 55,308	\$ 56,907	\$ 1,599

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

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2014**

Jerry Carter	\$	140
Travis Huddleston		315
Tommy Lacy		350
Shannon Mendenhall		140
Elmore Morris		385
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	\$	1,330
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