

July 20, 2021

Mr. Billy Joe Vise (Chairman)

Saline Soil and Water Conservation District

P O Box 528

Ringgold, La. 71068

This letter is to advise you that a compilation of your financial statements for FYE 6/30/2021 was performed and 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 continued cooperation.

Sincerely,

Bennie Tate

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

Entity Name: Saline Soil and Water Conservation District

Address: P.O. Box 528, Ringgold, LA 71068

Telephone: 318-894-2174 ext 5 Email: connie.kyles@la.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](mailto: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, Stacey Conly (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Saline Soil and Water Conservation District (entity's name) as of June 30, 2021 (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; 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, Stacey Conly (officer's name), who duly sworn, deposes, and says that Saline Soil and Water (entity's name) received \$75,000 or less in revenues and other sources for the year ended June 30, 2021 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Stacey J Conly  
OFFICER'S SIGNATURE

Chairman  
OFFICER'S TITLE

Sworn to and subscribed before me, this 12<sup>th</sup> day of September, 2021

Michelle C. Gushon  
NOTARY PUBLIC SIGNATURE & SEAL

**Statement C**

**SALINE 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: Billy Joe Vise /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	\$420.00
Reimbursements	0.00
Travel	\$191.52
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

**SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA**

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 2021**

	<b>GOVERNMENTAL FUND TYPE</b>	<b>ACCOUNT GROUP</b>	<b>TOTALS (MEMORANDUM ONLY)</b>	
<u><b>ASSETS</b></u>	<b>GENERAL FUND</b>	<b>GENERAL FIXED ASSETS</b>	<b>JUNE 30, 2021</b>	<b>JUNE 30, 2020</b>
Cash and cash equivalents	\$ 15,518		\$ 15,518	\$ 11,631
Fixed assets (Net of Accumulated Depreciation)		200	200	200
Accounts receivable	1,311		1,311	568
<b>TOTAL ASSETS</b>	<b>\$ 16,829</b>	<b>\$ 200</b>	<b>\$ 17,029</b>	<b>\$ 12,399</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 4,521		\$ 4,521	\$ 5,030
Accrued Compensated Absences	\$ 3,300		\$ 3,300	\$ 3,300
Total Liabilities	\$ 7,821	\$ -	\$ 7,821	\$ 8,330
<b>Fund Equity:</b>				
Investment in general fixed assets		\$ 200	\$ 200	\$ 200
Unreserved-undesignated	9,008		9,008	3,869
Total Fund Equity	\$ 9,008	\$ 200	\$ 9,208	\$ 4,069
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 16,829</b>	<b>\$ 200</b>	<b>\$ 17,029</b>	<b>\$ 12,399</b>

See Accountant's Report

**SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA**

**GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>GOVERNMENTAL FUND TYPE GENERAL FUND</b>	
<b>REVENUES</b>	<b>JUNE 30, 2021</b>	<b>JUNE 30, 2020</b>
Intergovernmental Revenue:		
Farm Bill	4,091	2,515
State Funds	29,652	34,973
USDA-Rental	3,000	3,000
Other Revenue:		
Interest income	36	27
Miscellaneous	-	-
Seedling-Sales	4,474	-
Total Revenues	<b>\$ 41,253</b>	<b>\$ 40,515</b>
 <b>EXPENDITURES</b>		
Operating:		
Equipment	\$ -	\$ -
Operating services	\$ 7,706	\$ 7,369
Personal services	\$ 25,359	\$ 33,988
Supplies	\$ -	-
Travel	\$ 554	\$ 814
Seedlings	\$ 2,495	\$ -
Grants:	\$ -	\$ -
Capital outlay:	-	-
Total Expenditures	<b>\$ 36,114</b>	<b>\$ 42,171</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>\$ 5,139</b>	<b>\$ (1,656)</b>
 <b>OTHER FINANCING SOURCES (USES)</b>		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)</b>	<b>\$ 5,139</b>	<b>\$ (1,656)</b>
Unreserved Fund Balances-Beginning	3,869	5,525
Unreserved Fund Balances-Ending	<b>\$ 9,008</b>	<b>\$ 3,869</b>

SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, 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, 2021

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Intergovernmental Revenue:				
Farm Bill	\$ 2,525	\$ 3,600	\$ 4,091	\$ 491
State Funds	\$ 29,349	\$ 29,349	\$ 29,652	303
USDA-Rental	3,000	3,000	3,000	
Other Revenue:				
Interest	28	36	36	-
Rentals	-	-	-	-
Seedling Sales	-	4,474	4,474	-
Total Revenues	<u>\$ 34,902</u>	<u>\$ 40,459</u>	<u>\$ 41,253</u>	<u>\$ 794</u>
<b>EXPENDITURES</b>				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 6,865	\$ 7,710	\$ 7,706	-
Personal Services	\$ 27,876	\$ 25,500	\$ 25,359	141
Supplies	\$ -	\$ -	\$ -	-
Travel	\$ 776	\$ 575	\$ 554	21
Seedlings	\$ -	\$ 2,495	\$ 2,495	-
Grants:	\$ -	\$ -	\$ -	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 35,517</u>	<u>\$ 36,280</u>	<u>\$ 36,114</u>	<u>\$ 162</u>
Excess (Deficiency) of revenues over expenditures	\$ (615)	\$ 4,179	\$ 5,139	\$ 960
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating 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)	\$ (615)	\$ 4,179	\$ 5,139	\$ 960
Unreserved Fund Balance-Beginning	3,869	3,869	3,869	-
Unreserved Fund Balance-Ending	<u>\$ 3,254</u>	<u>\$ 8,048</u>	<u>\$ 9,008</u>	<u>\$ 960</u>

See Accountant's Report

**SALINE SOIL AND WATER CONSERVATION DISTRICT  
RINGGOLD, LOUISIANA**

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

Stacey L. Conly	\$420
John Hayes	\$350
David Nolte	\$0
Richard Pullig	385
Billy Joe Vise	420
	<hr/>
	\$ 1,575
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# 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: Billy Joe Vise/ Chairperson

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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. \$420.00
10. Reimbursements	10. 0.00
11. Travel	11. \$191.52
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.)