

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

Entity Name: Feliciano Soil & Water Conservation District

Address: 9752 Plank Road, Clinton, LA 70722

Telephone: 225-683-0549 x3 Email: felicianaswcd@gmail.com

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, Dan Delee (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 Feliciano SWCD (entity's name) as of 6/30/2021 (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, Dan Delee (officer's name), who duly sworn, deposes, and says that Feliciano SWCD (entity's name) received \$75,000 or less in revenues and other sources for the year ended 6/30/2021 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Dan Delee
OFFICER'S SIGNATURE

Chairman
OFFICER'S TITLE

Sworn to and subscribed before me, this 5th day of August, 2021

Kurt M. Boyer #64244
NOTARY PUBLIC SIGNATURE & SEAL

FELICIANA SOIL AND WATER CONSERVATION DISTRICT
CLINTON , LOUISIANA

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

	<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, 2021</u>	<u>JUNE 30, 2020</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 40,111		40,111	\$ 33,443
Fixed Assets (Net of Accumulated Depreciation)		11,083	11,083	-
Accounts Receivable	-		-	-
Prepaid Asset	1,000		1,000	-
			-	-
			-	-
TOTAL ASSETS	\$ 41,111	\$ 11,083	\$ 52,194	\$ 33,443
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable and Accrued Liabilities	\$ 3,600		3,600	\$ 8,652
			-	-
Total Liabilities	\$ 3,600	\$ -	\$ 3,600	\$ 8,652
<u>Fund Equity:</u>				
Investment in general fixed assets	\$ -	\$ 11,083	11,083	\$ -
Unreserved-undesignated	37,511		37,511	24,791
Total Fund Equity	\$ 37,511	\$ 11,083	\$ 48,594	\$ 24,791
TOTAL LIABILITIES AND FUND EQUITY	\$ 41,111	\$ 11,083	\$ 52,194	\$ 33,443

**FELICIANA SOIL AND WATER CONSERVATION DISTRICT
CLINTON, 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	\$ 38,456	\$ 29,785
Farm Bill Funds	13,349	7,122
Other Revenue:		
Donations	-	-
Miscellaneous	150	-
Total Revenues	<u>\$ 51,955</u>	<u>\$ 36,907</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	\$ 30,432	\$ 30,426
Travel	-	195
Operating Services	132	669
Supplies	-	-
Equipment	11,089	-
Other expenses:	-	-
 Grants:	 -	 -
 Capital outlay	 \$ -	 \$ -
 Total Expenditures	 <u>\$ 41,653</u>	 <u>\$ 31,290</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 10,302</u>	<u>\$ 5,617</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)	 \$ 10,302	 \$ 5,617
 Unreserved Fund Balances-Beginning	 <u>27,209</u>	 <u>19,174</u>
 Unreserved Fund Balances-Ending	 <u>\$ 37,511</u>	 <u>\$ 24,791</u>

FELICIANA SOIL AND WATER CONSERVATION DISTRICT
CLINTON, 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			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	
REVENUES				
Intergovernmental Revenue:				
State Funds	\$ 29,785	\$ 38,456	\$ 38,456	\$ -
Farm Bill Funds	\$ 7,122	\$ 13,349	\$ 13,349	-
				-
Other Revenue:				
Donations	-	-	-	-
Miscellaneous	-	150	150	-
				-
Total Revenues	<u>\$ 36,907</u>	<u>\$ 51,955</u>	<u>\$ 51,955</u>	<u>\$ -</u>
EXPENDITURES				
Operating:				
Personal Services	30,426	30,500	30,432	\$ 68
Travel	195	-	-	-
Operating Services	669	132	132	-
Supplies	-	-	-	-
Equipment	-	11,478	11,089	389
Other expenses:	-	-	-	-
				-
Grants:	-	-	-	-
				-
Capital Outlay:	\$ -	\$ -	\$ -	0
				-
				-
Total Expenditures	<u>\$ 31,290</u>	<u>\$ 42,110</u>	<u>\$ 41,653</u>	<u>\$ 457</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 5,617</u>	<u>\$ 9,845</u>	<u>\$ 10,302</u>	<u>\$ 457</u>
OTHER FINANCING SOURCES (USES)				
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)	\$ 5,617	\$ 9,845	\$ 10,302	\$ 457
Unreserved Fund Balance-Beginning	<u>27,209</u>	<u>27,209</u>	<u>27,209</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 32,826</u>	<u>\$ 37,054</u>	<u>\$ 37,511</u>	<u>\$ 457</u>

FELICIANA SOIL AND WATER CONSERVATION DISTRICT
CLINTON, LOUISIANA

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

Dan DeLee	\$	-
Keith McCallum		-
Chris Martin		-
Luke Fontenot		-
Andrew Grezaffi		-
		<hr/>
	\$	-
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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: Dan Delee/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. 0.00
10. Reimbursements	10. 0.00
11. Travel	11. 0.00
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.)

OPERATING BUDGET FOR FISCAL YEAR FYE 6/30/2021
FELICIANA SWCD
Final

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>TOTALS</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
Farm Bill Funds	\$13,349		\$13,349
State Funds	\$38,456		\$38,456
Other Revenue			
Interest	\$0		\$0
Local-list			\$0
Miscellaneous	\$150		\$150
Total Revenues	<u>\$51,955</u>	<u>\$0</u>	<u>\$51,955</u>
Prior Year Carryover Funds to be used FYE 6/30/2021	<u>\$0</u>		<u>\$0</u>
Adjusted Total-- Revenues & Carryover Funds	<u>\$51,955</u>	<u>\$0</u>	<u>\$51,955</u>

EXPENDITURES

Operating:			
Personal Services	\$30,500		\$30,500
Travel	\$0		\$0
Operating Services	\$132		\$132
Supplies	\$0		\$0
Equipment	\$11,478		\$11,478
Miscellaneous	\$0		\$0
Flow Thru Funds	\$0		\$0
Total Expenditures	<u>\$42,110</u>	<u>\$0</u>	<u>\$42,110</u>

Total Revenues & Carryover Funds	\$51,955	\$0	\$51,955
Less: Expenditures	\$42,110	\$0	\$42,110
Carryover-All State	<u>\$9,845</u>	<u>\$0</u>	<u>\$9,845</u>

Prepared by: Bernie Tate

Date 8/5/2021

Approved: Don Darter Jr
 District Board Chairman

Date 8/5/2021

Approved: _____
 State Soil and Water Conservation Commission

Date _____

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from prior years-Actual	\$24,791	\$0	\$24,791
Funds to be used from prior year carryover	\$0	\$0	\$0
Estimated carryover FYE 2020-2021	\$9,845	\$0	\$9,845
Residual	<u>\$34,636</u>	<u>\$0</u>	<u>\$34,636</u>

Accompanying Notes to the Financial Statements of Feliciana SWCD for FYE 6/30/2021:

The general fund cash was understated by the amount of \$2,418.58. An adjusting entry as noted below was made to the trial balance to correct this.

General Fund

Cash \$2,418.52 (debit)

 Fund Balance Unreserved \$2,418.52 (credit)

July 16, 2021

Dear Mr. Dan DeLee (Chairman)

Feliciana Soil and Water Conservation District

9752 Plank Road South

Clinton, La. 70722

Your financial statements for the FYE 6/30/2021 are attached. All areas in your revenue and expenditure amounts were within 5% of the budgeted amount.

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