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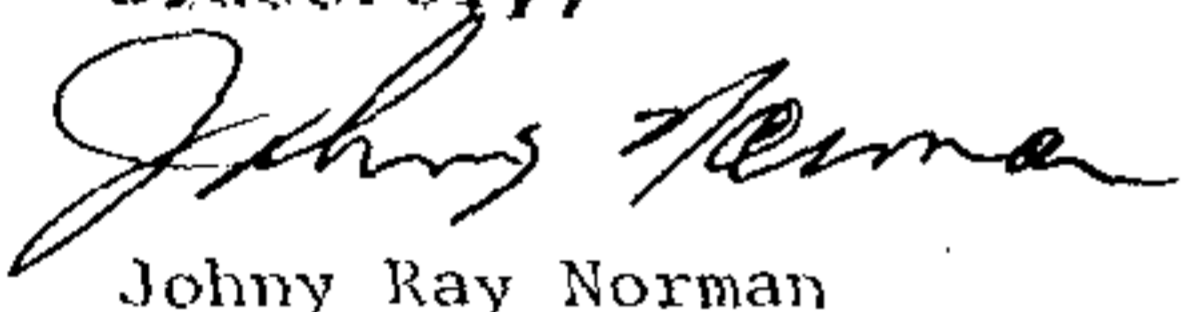
Office of Legislative Auditor
Attention: Ms. Dorothy Milner
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: General Purpose Financial Statements with
Supplemental Information Schedules

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements, with supplemental information schedules for the Red River Soil and Water Conservation District as June 30, 1997. The report includes all funds under the control and authority of the Red River SWCD. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Johnny Ray Norman
Chairman

Enclosures

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 8-25-99

RED RIVER SOIL & WATER CONSERVATION DISTRICT
COUSHATTA, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 99

Required by Louisiana Revised Statute 24:514
to be filled with the Office of legislative
Auditor within 60 days after the close of the
fiscal year.

AFFIDAVIT

Personally came and appeared before the undersigned
authority, Johny Ray Norman, Chairman, Red River Soil &
Water Conservation District, who, duly sworn, deposes and
says that the financial statement herewith given present
fairly the financial position of the Red River SWCD as of
June 30, 1999 and the results of operations for the year
then ended, in accordance with the generally accepted
accounting principles applied on a basis consistent with
that of the preceding year.


JOHNY RAY NORMAN, CHAIRMAN RED RIVER SWCD

ADDRESS P.O. Box 552

Comhatta La

TELEPHONE NO 318-932-6388

Sworn to and prescribed before me, this ¹⁶11 day of
August, 1999.


NOTARY PUBLIC

STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND 1999	GENERAL FUND 1998
Fund Balance-Unreserved Beginning of the Year	21,020.80	19,450.78
Excess of Revenue over Expenditures	785.60	1,582.60
Less Prior Period Adjustment	.30	-0-
Less Establish F.B. for Other Ins.	-0-	(.08)
Less Establish F.B. Reserved for Maintenance	-0-	(12.50)
FUND BALANCE-UNRESERVED END OF THE YEAR	21,806.70	21,020.80
OTHER FINANCING SOURCES		
Fund Bal.Reserved for Group Ins.(Beg.Bal)	65.52	66.56
Plus Paid-in by Supervisors	3,660.02	4,264.06
Less Paid-Out by District	(3,643.52)	(4,265.10)
Less Prior Period Correction	-0-	-0-
Fund Bal Reserved for Group Ins. (Ending Balance)	82.02	65.52
Fund Balance-Reserved for Other Ins.(Begin Bal)	193.00	192.92
Plus Paid-in	622.70	1,100.00
Less Paid-Out	(622.70)	(1,099.92)
Fund Balance Reserved for Other Insurance Ending Balance	193.00	193.00
Fund Balance Reserved for Maintenance (Beg.Balance)	12.50	-0-
Plus Paid-In	2,322.99	1,066.77
Less Paid-Out	(2,322.99)	(1,054.27)
Fund Balance Reserved for Maintenance (Ending Balance)	12.50	12.50

COMBINED BALANCE SHEET

	GENERAL FUND	GEN. FIXED ASSET GROUP	FUND BAL. 99	FUND BAL. 98
ASSETS				
Cash	1,497.09		1,497.09	1,512.81
Petty Cash	0.00		0.00	0.00
Accounts Receivable	0.00		0.00	0.00
Money Market	1,187.96		1,187.96	1,156.96
Cert. of Dep.	24,348.15		24,348.15	23,328.61
Savings	0.00		0.00	0.00
Prepaid Ins.	193.00		193.00	193.00
Prepaid Main.	12.50		12.50	12.50
Furniture & Equipment		12,659.45	12,659.45	12,263.00
Building		1,216.00	1,216.00	1,216.00
TOTAL ASSETS	27,238.70	13,875.45	41,114.15	39,682.88
LIABILITIES				
Accounts Payable	0.00		0.00	0.00
Accrued Salaries	320.00		320.00	576.00
Accrued FICA	24.48		24.48	44.06
Accrued Retirement	0.00		0.00	0.00
Accrued Leave	4,800.00		4,800.00	4,292.00
Due to LDOAF	0.00		0.00	0.00
TOTAL LIABILITIES	5,144.48		5,144.48	4,912.06
FUND EQUITY				
Fund Bal. Res. Gp. Ins.	82.02		82.02	65.52
Fund Bal. Res. O. Ins.	193.00		193.00	193.00
Fund Bal. Res. M.	12.50		12.50	12.50
Fund Bal. UnR.	21,807.00		21,807.00	21,020.80
Investments in G.F.A.		13,875.45	13,875.45	13,479.00
TOTAL FUND EQUITY	22,094.52	13,875.45	35,969.97	34,770.82
TOTAL LIABILITIES & FUND EQUITY	27,238.70	13,875.45	41,114.15	39,682.88

STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE

	GENERAL FUND 1999	GENERAL FUND 1998
REVENUE		
Area Meeting	0.00	0.00
CRP	0.00	0.00
Equipment Rentals	2,533.27	1,197.50
Interest	1,102.06	1,055.78
Local Funds	0.00	0.00
Miscellaneous	0.00	7.95
Rentals	0.00	3,342.28
Sale of Equipment	0.00	0.00
Seedlings	1,496.00	2,108.00
Stakes/Flags	0.00	0.00
State Funds	\$28,402.00	28,726.31
WRP	\$0.00	0.00
TOTAL REVENUES	\$33,533.03	33,087.59
EXPENDITURES		
Annual Report	0.00	0.00
Area Meeting	112.68	149.37
Award/Contest/Promotions	408.93	337.88
Bank Charges	0.00	0.00
Board Meetings/Per Diem	1,785.00	1,785.00
Board Meetings/Mileage	259.64	224.12
Dues/Subscriptions	1,093.00	942.00
Equipment	0.00	0.00
Field Supplies	5.95	0.00
Insurance/Group Health	3,643.53	4,265.10
Insurance/Other	622.70	1,099.92
Insurance/Unemployment	24.00	31.31
Maintenance/Repairs	2,322.99	1,054.27
Miscellaneous	19.47	27.56
Office Supplies	233.07	104.59
Postage	262.00	102.43
Rent	0.00	0.00
Rentals	0.00	0.00
Salaries	17,158.00	18,230.00
FICA	1,273.52	1,315.81
Retirement	0.00	0.00
Seeds	1,984.50	1,496.00
Telephone	1,047.81	201.30
Travel	52.24	138.32
TOTAL EXPENDITURES	32,747.43	31,504.99
	785.60	1,582.60