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ANNUAL FINANCIAL STATEMENTS

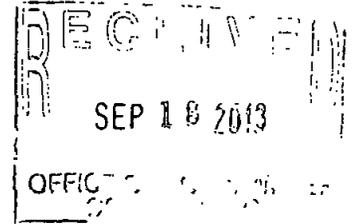
August 14, 2013

Affidavit and Revenue Certification

Saline Soil and Water Conservation District

Bienville

Ringgold, Louisiana



ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS

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(l)(1)(c)(i)

Personally came and appeared before the undersigned authority, William M Conly who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Saline Soil and Water Conservation District as of June 30, 2013 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, William M Conly, who, duly sworn, deposes and says that Saline Soil and Water Conservation District received \$50,000 or less in revenues and other sources for the year ended June 30, 2013 and accordingly, is not required to have an audit for the previously mentioned year

William M Conly
Officer Signature

Sworn to and subscribed before me this 14th day of August, 2013

Patricia R. Wilson 58,359
NOTARY PUBLIC

PATRICIA R. WILSON

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.

Officer's Name **William M Conly**
Officer's Title **Chairman**
Address **P O Box 528
Ringgold, Louisiana 71068**
Ph/Fax/E-mail **(318) 894-2174 ext 3 (318) 894-2171
Connie kyles@la.nacdn.net**

Release Date OCT 30 2013

PATRICIA R. WILSON
Notary Public, Bienville Parish, Louisiana
My Commission is for Life
Notary #68339

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

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2013**

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2013	JUNE 30, 2012
<u>ASSETS</u>				
Cash and cash equivalents	\$ 10,587		\$ 10,587	\$ 16,587
Fixed assets (Net of Accumulated Depreciation)		200	200	200
Accounts receivable	861		861	3,238
TOTAL ASSETS	\$ 11,448	\$ 200	\$ 11,648	\$ 20,025
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 3,281		\$ 3,281	\$ 3,448
Accrued Compensated Absences	\$ 1,237		1,237	\$ 1,100
Total Liabilities	\$ 4,518	\$ -	\$ 4,518	\$ 4,548
<u>Fund Equity</u>				
Investment in general fixed assets		\$ 200	\$ 200	\$ 200
Unreserved-undesignated	6,930		6,930	15,277
Total Fund Equity	\$ 6,930	\$ 200	\$ 7,130	\$ 15,477
TOTAL LIABILITIES AND FUND EQUITY	\$ 11,448	\$ 200	\$ 11,648	\$ 20,025

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, 2013**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2013	JUNE 30, 2012
<u>REVENUES</u>		
Intergovernmental Revenue		
Farm Bill	730	3,080
State Funds	29,052	30,708
Other Revenue		
Interest income	15	15
Miscellaneous	125	-
Rentals-Building	1,476	6,788
Seedling-Sales	2,688	4,496
Total Revenues	<u>\$ 34,086</u>	<u>\$ 45,087</u>
<u>EXPENDITURES</u>		
Operating		
Equipment	\$ -	\$ -
Operating services	\$ 14,578	\$ 14,497
Personal services	\$ 26,684	\$ 26,511
Supplies	\$ 230	\$ 582
Travel	\$ 941	\$ 1,126
Miscellaneous	\$ -	\$ -
Grants	\$ -	\$ -
Capital outlay	-	-
Total Expenditures	<u>\$ 42,433</u>	<u>\$ 42,716</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (8,347)</u>	<u>\$ 2,371</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>\$ (8,347)</u>	<u>\$ 2,371</u>
Unreserved Fund Balances-Beginning	<u>15,277</u>	<u>12,906</u>
Unreserved Fund Balances-Ending	<u>\$ 6,930</u>	<u>\$ 15,277</u>

**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, 2013**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Intergovernmental Revenue	\$ -	\$ -	\$ -
Revegetation	\$ 2,144	\$ 730	(1,414)
Farm Bill		29,052	(309)
State Funds	29,361		
Other Revenue			
Interest	30	15	(15)
Miscellaneous	-	125	125
Rentals-Equipment	1,712	1,476	(236)
Seedling Sales	4,279	2,688	(1,591)
Total Revenues	\$ 37,526	\$ 34,086	\$ (3,440)
EXPENDITURES			
Operating	\$ -	\$ -	\$ -
Equipment	\$ 20,437	\$ 14,578	5,859
Operating services	\$ 20,860	\$ 26,684	(5,824)
Personal Services	\$ 400	\$ 230	170
Supplies	\$ 1,130	\$ 941	189
Travel			
Miscellaneous	\$ -	\$ -	\$ -
Grants			
Capital outlay			
Total Expenditures	\$ 42,827	\$ 42,433	\$ 394
Excess (Deficiency) of revenues over expenditures	\$ (5,301)	\$ (8,347)	\$ (3,046)
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)	\$ (5,301)	\$ (8,347)	\$ (3,046)
Unreserved Fund Balance-Beginning	15,277	15,277	-
Unreserved Fund Balance-Ending	\$ 9,976	\$ 6,930	\$ (3,046)

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, 2013**

William M Conly	\$350
George O McConathy	\$ 420
William David Nolte	210
Henry D Thrash	315
Billy Joe Vise	<u>385</u>
	<u>\$ 1,680</u>