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**Affidavit and Revenue Certification**

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT

EAST CARROLL PARISH

LAKE PROVIDENCE, LOUISIANA

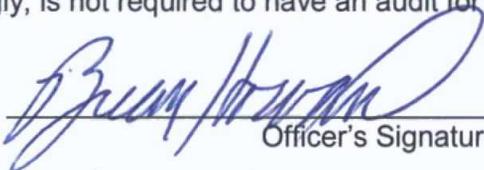
**ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

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 of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

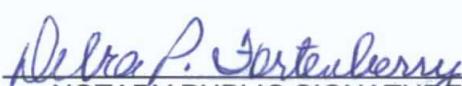
Personally came and appeared before the undersigned authority, Brian Howard, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of East Carroll Soil and Water Conservation District (SWCD) as of June 30, 2018, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

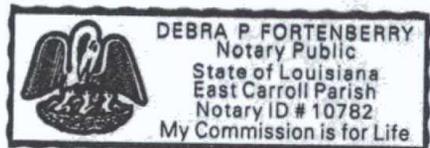
**(Complete if applicable)**

In addition, Brian Howard, who, duly sworn, deposes and says that East Carroll Soil and Water Conservation District (SWCD) received \$75,000 or less in revenues and other sources for the year ended June 30, 2018, and accordingly, is not required to have an audit for the previously mentioned year.

  
\_\_\_\_\_  
Officer's Signature

Sworn to and subscribed before me this 14 day of August, 2018.

  
\_\_\_\_\_  
NOTARY PUBLIC SIGNATURE & SEAL



For Office Use Only	
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.	
Release Date	<u>SEP 26 2018</u>

Please Complete This Section	
Officer's Name	<u>Brian Howard</u>
Officer's Title	<u>Chairman</u>
Address	<u>406 Lake Street, Suite C</u>
City, Zip	<u>Lake Providence, LA 71254</u>
Ph: Cell/Land	<u>(318) 559-2640, Ext. 3</u>
E-mail	<u>deborah.morris@la.nacdnet.net</u>

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
LAKE PROVIDENCE, LOUISIANA

GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES,  
EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2018

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2018	JUNE 30, 2017
<b>REVENUES</b>				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality (319)	-	-	-	-
Farm Bill	14,500		14,500	16,605
State Funds	30,844		30,844	41,591
Other Revenue:				
Interest Income	376		376	298
Flag Sales	110		110	130
Miscellaneous	-		-	-
Total Revenues	<u>\$ 45,830</u>	<u>\$ -</u>	<u>\$ 45,830</u>	<u>\$ 58,624</u>
<b>EXPENDITURES</b>				
Operating:				
Equipment	-	-	\$ -	-
Operating Services	\$1,612		\$ 1,612	1,528
Personal Services	\$41,369		\$ 41,369	39,995
Miscellaneous	\$ -	-	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ 250
Travel	8,818	\$ -	\$ 8,818	\$ 5,502
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	-	\$ -	-
Total Expenditures	<u>\$ 51,799</u>	<u>\$ -</u>	<u>\$ 51,799</u>	<u>\$ 47,275</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (5,969)</u>	<u>\$ -</u>	<u>\$ (5,969)</u>	<u>\$ 11,349</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
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)	<u>\$ (5,969)</u>	<u>\$ -</u>	<u>\$ (5,969)</u>	<u>\$ 11,349</u>
Unreserved Fund Balances-Beginning	<u>82,566</u>	<u>-</u>	<u>82,566</u>	<u>71,217</u>
Unreserved Fund Balances-Ending	<u>\$ 76,597</u>	<u>\$ -</u>	<u>\$ 76,597</u>	<u>\$ 82,566</u>

See Accountant's Report.

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
LAKE PROVIDENCE, 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, 2018

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality	\$ -	\$ -	\$ -	\$ -
Farm Bill	\$ 17,111	\$ 14,500	\$ 14,500	\$ -
State Funds	43,500	31,000	30,844	(156)
Other Revenue:				
Interest Income	282	378	376	(2)
Flag Sales	31	100	110	10
Miscellaneous	-	-	-	-
Total Revenues	\$ 60,924	\$ 45,978	\$ 45,830	\$ (148)
<b>EXPENDITURES</b>				
Operating:				
Equipment	-	-	-	-
Operating Services	\$ 1,360	\$ 1,625	\$ 1,612	13
Personal Services	\$ 40,500	\$ 41,500	\$ 41,369	131
Miscellaneous	\$ -	\$ -	\$ -	-
Supplies	\$ 150	\$ -	\$ -	-
Travel	\$ 4,375	\$ 9,000	\$ 8,818	182
Other:				\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	\$ 46,385	\$ 52,125	\$ 51,799	\$ 326
Excess (Deficiency) of revenues over expenditures	\$ 14,539	\$ (6,147)	\$ (5,969)	\$ 178
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 14,539	\$ (6,147)	\$ (5,969)	\$ 178
Unreserved Fund Balance-Beginning	82,566	82,566	82,566	-
Unreserved Fund Balance-Ending	\$ 97,105	\$ 76,419	\$ 76,597	\$ 178

See Accountant's Report.

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
LAKE PROVIDENCE, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 2018

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2018	JUNE 30, 2017
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 21,942	\$ -		\$ 21,942	\$ 30,754
Accounts Receivable	4,030	-		4,030	3,353
Prepaid Asset	-	-		-	-
Certificates of Deposit	55,862	-		55,862	55,522
Savings Account	2,609	-		2,609	2,601
<b>TOTAL ASSETS</b>	<b>\$ 84,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,443</b>	<b>\$ 92,230</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 3,046	\$ -		\$ 3,046	\$ 4,864
Accrued Compensated Absences	\$ 4,800	\$ -		\$ 4,800	\$ 4,800
Total Liabilities	\$ 7,846	\$ -	\$ -	\$ 7,846	\$ 9,664
<b><u>Fund Equity:</u></b>					
Reserved-designated-special revenue		\$ -		-	\$ -
Unreserved-undesignated	76,597	-		76,597	82,566
Total Fund Equity	\$ 76,597	\$ -	\$ -	\$ 76,597	\$ 82,566
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 84,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,443</b>	<b>\$ 92,230</b>

See Accountants's Report.

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT  
LAKE PROVIDENCE, LOUISIANA

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS  
For the Year Ended June 30, 2018

Brian Howard	-
George Larry Sanderson	-
Frederick Teddy Schneider	-
Donavon Taves	\$ 350
Francis Lensing Associate	-
Stephen "Bert" Lensing	-
	<hr/>
	\$350
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