

4287



Affidavit and Revenue Certification

Crescent Soil & Water Conservation District

St. Charles Parish

Luling, LA

**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, Rebecca A. Livaudais, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Crescent Soil & Water Conservation District 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, Rebecca A. Livaudais, who, duly sworn, deposes and says that Crescent Soil & Water Conservation District 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.

Rebecca A. Livaudais
Officer's Signature

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

Robert J. Klein

NOTARY PUBLIC SIGNATURE & SEAL

Ban No 07434

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 SEP 26 2018

Please Complete This Section

Officer's Name Rebecca A. Livaudais
Officer's Title Chairman
Address PO Box 1782
City, Zip Luling 70070
Ph: Cell/Land 985-331-9084
E-mail rlivaudais@aol.com

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

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT
BOUTTE, LOUISIANA**

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2018**

	<u>GOVERNMENTAL FUND TYPE</u>		<u>ACCOUNT GROUP</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE</u>	<u>GENERAL FIXED ASSETS</u>	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$ (4,151)	\$ 12,466		\$ 8,315	\$ 9,610
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Accounts receivable	3,038	32,292		35,330	34,349
Certificates of deposit	80,007	-		80,007	80,007
Savings Account	32,877	10		32,887	32,538
TOTAL ASSETS	\$ 111,771	\$ 44,768	\$ -	\$ 156,539	\$ 156,504
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 6,112	\$ -		\$ 6,112	\$ 5,950
Accrued Compensated Absences	\$ 1,550	\$ -		1,550	\$ 1,550
Total Liabilities	\$ 7,662	\$ -	\$ -	\$ 7,662	\$ 7,500
<u>Fund Equity:</u>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 44,768		44,768	\$ 41,372
Unreserved-undesignated	104,109			104,109	107,632
Total Fund Equity	\$ 104,109	\$ 44,768	\$ -	\$ 148,877	\$ 149,004
TOTAL LIABILITIES AND FUND EQUITY	\$ 111,771	\$ 44,768	\$ -	\$ 156,539	\$ 156,504

See Accountant's Report

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT
BOUTTE, 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
REVENUES				
Intergovernmental Revenue:				
Planting Contracts	\$ -	\$ 32,292	\$ 32,292	\$ 35,615
Bayouland RC&D	\$ -	\$ -	\$ -	\$ -
Farm Bill	6,900	-	6,900	3,328
State Funds	30,233	-	30,233	29,928
Other Revenue:				
Interest income	339	-	339	354
Local-Donations	-	-	-	-
Sale of Equipment	-	-	-	-
Total Revenues	<u>\$ 37,472</u>	<u>\$ 32,292</u>	<u>\$ 69,764</u>	<u>\$ 69,225</u>
EXPENDITURES				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 1,757	\$ -	\$ 1,757	\$ 2,214
Personal services	\$ 30,247	\$ 20,900	\$ 51,147	\$ 46,488
Supplies	\$ -	\$ 7,781	\$ 7,781	\$ 8,300
Travel	\$ 8,991	\$ 215	\$ 9,206	\$ 7,560
Other:				
Grants:				
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 40,995</u>	<u>\$ 28,896</u>	<u>\$ 69,891</u>	<u>\$ 64,562</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (3,523)</u>	<u>\$ 3,396</u>	<u>\$ (127)</u>	<u>\$ 4,663</u>
OTHER FINANCING SOURCES (USES)				
Transfers In		\$ -	-	\$ 10
Transfers Out		-	-	10
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ (3,523)</u>	<u>\$ 3,396</u>	<u>\$ (127)</u>	<u>\$ 4,683</u>
Unreserved Fund Balances-Beginning	<u>107,632</u>	<u>41,372</u>	<u>149,004</u>	<u>144,341</u>
Unreserved Fund Balances-Ending	<u>\$ 104,109</u>	<u>\$ 44,768</u>	<u>\$ 148,877</u>	<u>\$ 149,024</u>

See Accountant's Report

CRESCENT SOIL AND WATER CONSERVATION DISTRICT
BOUTTE, 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				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES								
Intergovernmental Revenue:								
Planting Contracts	\$ -	\$ -	\$ -	\$ -	\$ 35,615	\$ 32,292	\$ 32,292	\$ -
Bayouland RC&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Farm Bill	\$ 3,258	\$ 6,900	\$ 6,900	\$ -	\$ -	\$ -	\$ -	\$ -
State Funds	29,868	30,152	30,233	\$ 81	-	-	-	-
Other Revenue:								
Interest	385	340	339	\$ (1)	-	-	-	-
Local-Donations	-	-	-	\$ -	-	-	-	-
Miscellaneous	-	-	-	\$ -	-	-	-	-
Total Revenues	\$ 33,511	\$ 37,392	\$ 37,472	\$ 80	\$ 35,615	\$ 32,292	\$ 32,292	\$ -
EXPENDITURES								
Operating:								
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 1,575	\$ 1,800	\$ 1,757	\$ 43	\$ 310	\$ -	\$ -	\$ -
Personal Services	\$ 22,500	\$ 30,500	\$ 30,247	\$ 253	\$ 20,900	\$ 20,900	\$ 20,900	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,800	\$ 7,781	\$ 19
Travel	\$ 7,750	\$ 9,000	\$ 8,991	\$ 9	\$ -	\$ 216	\$ 215	\$ 1
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 31,825	\$ 41,300	\$ 40,995	\$ 305	\$ 28,210	\$ 28,916	\$ 28,896	\$ 20
Excess (Deficiency) of revenues over expenditures	\$ 1,686	\$ (3,908)	\$ (3,523)	\$ 385	\$ 7,405	\$ 3,376	\$ 3,396	\$ 20
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)	\$ 1,686	\$ (3,908)	\$ (3,523)	\$ 385	\$ 7,405	\$ 3,376	\$ 3,396	\$ 20
Unreserved Fund Balance-Beginning	107,632	107,632	107,632	-	41,372	41,372	41,372	-
Unreserved Fund Balance-Ending	\$ 109,318	\$ 103,724	\$ 104,109	\$ 385	\$ 48,777	\$ 44,748	\$ 44,768	\$ 20

See Accountant's Report

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT
BOUTTE, LOUISIANA**

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

Irvin "Sandy" Dares	\$280
Rebecca Livaudais	\$420
Blaise Pezold	140
Thomas Vitrano	420
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	\$ 1,260

Statement C

CRESCENT 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: Rebecca Livaudais/Chairman

Purpose	Amount
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	\$1,920.32
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

**OPERATING BUDGET FOR FISCAL YEAR
FYE 6/30/2018
CRESCENT-FINAL #2**

	GENERAL FUND	SPECIAL REVENUE	TOTALS
REVENUES			
Intergovernmental Revenue:			
Farm Bill Funds	\$6,900		\$6,900
State Funds	\$30,152		\$30,152
Revegetation		\$0	\$0
Planting Contracts		\$32,292	\$32,292
Bayouland RC&D			\$0
Other Revenue			
Interest	\$340		\$340
Local-Donations	\$0		\$0
Miscellaneous	\$0		\$0
Total Revenues	\$37,392	\$32,292	\$69,684
Prior Year Carryover Funds to be used FYE 2018	\$3,908	\$0	\$3,908
			\$0
Adjusted Total-- Revenues & Carryover Funds	\$41,300	\$32,292	\$73,592

EXPENDITURES

Operating:			
Personal Services	\$30,500	\$20,900	\$51,400
Travel	\$9,000	\$216	\$9,216
Operating Services	\$1,800	\$0	\$1,800
Supplies	\$0	\$7,800	\$7,800
Equipment	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
	\$0		\$0
Total Expenditures	\$41,300	\$28,916	\$70,216

Total Revenues & Carryover Funds	\$41,300	\$32,292	\$73,592
Less: Expenditures	\$41,300	\$28,916	\$70,216
Difference (To be carried over to FYE 2019)	\$0	\$3,376	\$3,376

Prepared by: Aina D. Korman / Bennie Tate

Date: 8-16-18

Approved: Rebecca A. Livaudais
District Board Chairman

Date: 8-16-18

Approved: _____
State Soil and Water Conservation Commission

Date: _____

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Estimated carryover funds from last year	\$109,064	\$32,695	\$141,759
Funds to be used to balance budget this year	-\$3,908	\$0	-\$3,908
Estimated carryover FYE 6/30/2018	\$0	\$3,376	\$3,376
Residual left over for future year(s) if needed	<u>\$105,156</u>	<u>\$36,071</u>	<u>\$141,227</u>