

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT (SWCD)

LAKE PROVIDENCE, LOUISIANA – EAST CARROLL PARISH

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

July 16, 2020

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended June 30, 2020 (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



Officer's Signature

Chairman
Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

July 16, 2020

Mr. Brian Howard (Chairperson)

East Carroll Soil and Water Conservation District

406 Lake St Ste C

Lake Providence, La. 71254-2656

This letter is to advise you that your financial statements for FYE 6/30/2020

and your statement C are attached. All areas of your revenue and expenditure amounts were within 5% of the budgeted amount. No citations were noted in the report.

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

Affidavit and Revenue Certification

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT (SWCD)

EAST CARROLL PARISH

LAKE PROVIDENCE, LOUISIANA

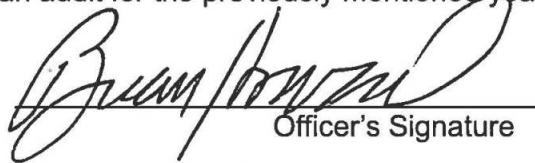
**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

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 as of June 30, 2020, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

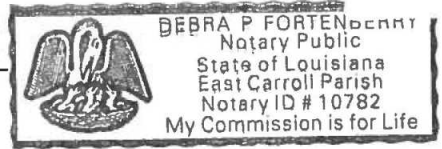
(Complete if applicable)

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, 2020, and accordingly, is not required to have an audit for the previously mentioned year.


Officer's Signature

Sworn to and subscribed before me this 21 day of July, 20 .


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>09-23-2020</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>

EAST CARROLL SOIL AND WATER CONSERVATION DISTRICT
LAKE PROVIDENCE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2020

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2020	JUNE 30, 2019
<u>ASSETS</u>					
Cash and cash equivalents	\$ 40,603	\$ -		\$ 40,603	\$ 30,768
Accounts Receivable	2,598	-		2,598	8,285
Prepaid Asset	1,275			1,275	1,275
Certificates of Deposit	57,245	-		57,245	56,435
Savings Account	2,629	-		2,629	2,621
TOTAL ASSETS	\$ 104,350	\$ -	\$ -	\$ 104,350	\$ 99,384
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 3,235	\$ -		\$ 3,235	\$ 4,627
Accrued Compensated Absences	\$ 4,800	\$ -		\$ 4,800	\$ 4,800
Total Liabilities	\$ 8,035	\$ -	\$ -	\$ 8,035	\$ 9,427
<u>Fund Equity:</u>					
Reserved-designated-special revenue		\$ -		-	\$ -
Unreserved-undesignated	96,315			96,315	89,957
Total Fund Equity	\$ 96,315	\$ -	\$ -	\$ 96,315	\$ 89,957
TOTAL LIABILITIES AND FUND EQUITY	\$ 104,350	\$ -	\$ -	\$ 104,350	\$ 99,384

See Accountants'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
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2020	JUNE 30, 2019
REVENUES				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality (319)	-	-	-	-
Farm Bill	21,714		21,714	27,585
State Funds	33,230		33,230	34,352
Other Revenue:				
Interest Income	856		856	630
Flag Sales	20		20	50
Miscellaneous	-		-	-
Total Revenues	<u>\$ 55,820</u>	<u>\$ -</u>	<u>\$ 55,820</u>	<u>\$ 62,617</u>
EXPENDITURES				
Operating:				
Equipment	-	-	\$ -	-
Operating Services	\$2,046		\$ 2,046	1,505
Personal Services	\$43,895		\$ 43,895	43,305
Miscellaneous	\$ -		\$ -	-
Supplies	\$ 77	\$ -	\$ 77	\$ -
Travel	3,444	\$ -	\$ 3,444	\$ 4,436
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	-	\$ -	-
Total Expenditures	<u>\$ 49,462</u>	<u>\$ -</u>	<u>\$ 49,462</u>	<u>\$ 49,246</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 6,358</u>	<u>\$ -</u>	<u>\$ 6,358</u>	<u>\$ 13,371</u>
OTHER FINANCING SOURCES (USES)				
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>\$ 6,358</u>	<u>\$ -</u>	<u>\$ 6,358</u>	<u>\$ 13,371</u>
Unreserved Fund Balances-Beginning	<u>89,957</u>	<u>-</u>	<u>89,957</u>	<u>76,597</u>
Unreserved Fund Balances-Ending	<u>\$ 96,315</u>	<u>\$ -</u>	<u>\$ 96,315</u>	<u>\$ 89,968</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, 2020

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality	\$ -	\$ -	\$ -	-
Farm Bill				-
State Funds				-
Other Revenue:				
Interest Income				-
Flag Sales				-
Miscellaneous	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Operating:				
Equipment	-	-	-	-
Operating Services				-
Personal Services				-
Miscellaneous				-
Supplies				-
Travel				-
Other:				\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of revenues over expenditures	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -	\$ -
Unreserved Fund Balance-Beginning	89,957	89,957	89,957	-
Unreserved Fund Balance-Ending	\$ 89,957	\$ 89,957	\$ 89,957	\$ -

See Accountant'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, 2020**

Brian Howard	-
George Larry Sanderson	315
Frederick Teddy Schneider	-
Donavon Taves	\$ 350
Francis Lensing Associate	\$ -
Stephen "Bert" Lensing	\$ -
	<u>\$665</u>

Statement C

EAST CARROLL 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: Brian Howard/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	\$0.00
Reimbursements	0.00
Travel	\$0.00
Registration fees	\$0.00
Conference travel	\$452.60
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00