

West Carroll SWCD (Entity Name)
Dale Grove, LA (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) 9/25/2020

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 6/30/2020 (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

Ty Rogers, Chairman

Officer's Name, Title

Enclosures

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

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

Affidavit and Revenue Certification

West Carroll Soil & Water Conserv. Dist. ENTITY NAME
West Carroll Parish
Dak, Grove (City), State
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, Theron Ty Rogers (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Chairman West Carroll SWCD (enter entity name) as of 2020 (entity's year-end), 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, Theron Ty Rogers (officer name), who, duly sworn, deposes and says that WCSWCD (entity name) received \$75,000 or less in revenues and other sources for the year ended 2019-2020, and accordingly, is not required to have an audit for the previously mentioned year.

Theron Ty Rogers
Officer's Signature

Sworn to and subscribed before me this 29th day of September 2020.

Kelli Drurey
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>10-14-2020</u>

Please Complete This Section	
Officer's Name	<u>Theron Ty Rogers</u>
Officer's Title	<u>Chairman</u>
Address	<u>588 White Rd</u>
City, Zip	<u>Dak Grove, LA 71263</u>
Ph: Cell/Land	<u>318-282-4718</u>
E-mail	<u>tyrogers19@yahoo.com</u>



West Carroll Soil and Water Conservation District
P.O. Box 664 Oak Grove, LA 71263
318-428-9303, Ext. 3

August 5, 2020

State Soil & Water Conservation Commission
Office of Soil & Water Conservation Districts
P. O. Box 3554
Baton Rouge, LA 70821-3554

Attached is the Revised Final Budget for August 2020, and has been signed by the chairman of the board and will be submitted to our board on our next regular board meeting, Thursday, August 13th, 2020.

This revision was made after our auditor, Bennie Tate, who reviewed our existing budget and made changes.

Approval of the following revision is requested:

Other Revenue

1. Decrease Sale of Equipment to \$0

Expenditures

Operating

2. Increase Personal Services by \$4,450
3. Increased Travel by \$215 under General fund
4. Increase Supplies by \$245 under General Fund

Totals Expenditures

5. Decreased Estimated carryover FYE 6/30/2020 by \$4,910 under General Fund
6. Decreased Residual left over for future yrs if needed by \$4,910 under General Fund

The Chairman requests your approval of this operating budget amendment, and will take these changes to the board at our regular monthly meeting Thursday, August 13th, 2020. Enclosed is a copy of the proposed Revised Final Operating budget, which includes the changes as stated above.

Sincerely,



Chairman
West Carroll SWCD

OPERATING BUDGET FOR FISCAL YEAR
 FYE 6/30/2020
 WEST CARROLL SWCD
FINAL

<u>REVENUES</u>	GENERAL FUND	SPECIAL REVENUE	TOTALS
Intergovernmental Revenue:			
Farm Bill Funds	\$32,000		\$32,000
State Funds	\$40,594		\$40,594
Other Revenue			
Interest	\$3,185		\$3,185
Local	\$0		\$0
Seed Sales	\$0		\$0
Sale of Equipment	\$0		\$0
Total Revenues	\$75,779	\$0	\$75,779
Prior Year Carryover Funds to be used FYE 2020	\$0	\$0	\$0
Adjusted Total-- Revenues & Carryover Funds	\$75,779	\$0	\$75,779

<u>EXPENDITURES</u>			
Operating:			
Personal Services	\$50,450	\$0	\$50,450
Travel	\$890	\$0	\$890
Operating Services	\$3,400	\$0	\$3,400
Supplies	\$1,420	\$0	\$1,420
Equipment	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
Total Expenditures	\$56,160	\$0	\$56,160

Total Revenues & Carryover Funds	\$75,779	\$0	\$75,779
Less: Expenditures	\$56,160	\$0	\$56,160
Difference (To be carried over to FYE 2021)	\$19,619	\$0	\$19,619

Prepared by: B. Tate, CPA
 by J. Berry

Approved: [Signature]
 District Board Chairman

Date 8/5/2020

Date 8-5-2020

Approved: _____
 State Soil and Water Conservation Commission

Date _____

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year	\$197,202	\$0	\$197,202
Funds to be used to balance budget this year	\$0	\$0	\$0
Transfer SR to GF	\$0	\$0	\$0
Estimated carryover FYE 6/30/2020	\$19,619	\$0	\$19,619
Residual left over for future year(s) if needed	<u>\$216,821</u>	<u>\$0</u>	<u>\$216,821</u>

West Carroll SWCD
 (Agency Name)

Statement of Cash Receipts and Disbursements
For the Year Ended 2020
 (Year-End)

	General Fund	Other Fund	Total
RECEIPTS (Provide Brief Description):			
1.	\$	\$	\$
2.			
3.			
4.			
5.			
6. Total receipts (add lines 1 - 5)	<u>\$</u>	<u>\$</u>	<u>\$</u>
DISBURSEMENTS (Provide Brief Description):			
7.	\$	\$	\$
8.			
9.			
10.			
11.			
12.			
13. Total Disbursements (add lines 7 - 12)	<u>\$</u>	<u>\$</u>	<u>\$</u>
14. Change in fund balance (Lines 6 minus 13)	\$	\$	\$
15. Fund Balance at beginning of year	\$	\$	\$
16. Fund balance (deficit) at end of year (Add lines 14-15)			
--This amount also goes on line 12, Statement B	\$	\$	\$

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

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

West Carroll SWCD

(Agency Name)

Balance Sheet, on 2020
(Year-End)

	General Fund	Other Fund	Total
ASSETS (balances at year-end) -Give brief description:			
1. Cash and cash equivalents on hand	\$	\$	\$
2. Investments (fair value) on hand			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. Total Assets (add lines 1 - 5)	\$	\$	\$
LIABILITIES AND FUND BALANCE (at year-end):			
7. Liabilities (give brief description):			
8.	\$	\$	\$
9.			
10.			
11. Total Liabilities (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)			
13. Other			
14. Total Liabilities and Fund Balance (add lines 11 - 13)	\$	\$	\$

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

August 12, 2019

Dear Mr. Ty Rogers (Chairman)

P O Box 664

Oak grove, La. 71263

Your financial statements for the FYE 6/30/2020 and your statement C are attached. All areas in 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

Statement C

WEST 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: Ty Rogers/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	\$350.00
Reimbursements	0.00
Travel	\$110.44
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

**WEST CARROLL SOIL AND WATER CONSERVATION DISTRICT
OAK GROVE, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2020**

J. Blaine Chop	420
Cullen Kovac	245
Megan Percle	245
Theron Ty Rogers	350
Sam Ross	245
	<u><u>\$1,505</u></u>