

**Crescent Soil & Water Conservation District**  
\_\_\_\_\_ (Entity Name)

**Luling, St. Charles Parish/Louisiana**  
\_\_\_\_\_ (City, Parish/State)

**TRANSMITTAL LETTER**

**ANNUAL FINANCIAL STATEMENTS**

(Date) **September 8, 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 FYE 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

**Rebecca A. Livaudais, 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 9/3/18**

Affidavit and Revenue Certification

**Crescent Soil and Water Conservation District**

ENTITY NAME

St. Charles Parish

Luling, Louisiana (City), State

**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 (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Crescent Soil & Water Conservation District (enter entity name) as of FYE 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, Rebecca A. Livaudais, (officer name), who, duly sworn, deposes and says that Crescent Soil & Water Conservation District (entity name) received \$75,000 or less in revenues and other sources for the year ended 2020, 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 8 day of September, 2020.

Robert J. Klein  
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>9/30/2020</u>

Please Complete This Section	
Officer's Name	<u>Rebecca A. Livaudais</u>
Officer's Title	<u>Chairman</u>
Address	<u>1041 Deputy Jeff Watson Drive</u>
City, Zip	<u>Luling, 70030</u>
Ph: Cell/Land	<u>985-331-9084</u>
E-mail	<u>rlivaudais@aol.com</u>

**CRESCENT SOIL AND WATER CONSERVATION DISTRICT  
BOUTTE, 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
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 6,208	\$ 16,647		\$ 22,855	\$ 7,549
Fixed assets (Net of Accumulated Depreciation)			-	-	-
Accounts receivable	-	29,844		29,844	39,679
Certificates of deposit	90,000	-		90,000	90,000
Savings Account	15,672	-		15,672	13,850
<b>TOTAL ASSETS</b>	<b>\$ 111,880</b>	<b>\$ 46,491</b>	<b>\$ -</b>	<b>\$ 158,371</b>	<b>\$ 151,078</b>
<b><u>LIABILITIES AND FUND BALANCE</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$ 6,973	\$ 7,840		\$ 14,813	\$ 6,752
Accrued Compensated Absences	\$ 3,253	-		3,253	\$ 2,735
<b>Total Liabilities</b>	<b>\$ 10,226</b>	<b>\$ 7,840</b>	<b>\$ -</b>	<b>\$ 18,066</b>	<b>\$ 9,487</b>
<b><u>Fund Equity:</u></b>					
Investment in general fixed assets			\$ -	\$ -	\$ -
Reserved-designated-special revenue		\$ 38,651		38,651	\$ 40,783
Unreserved-undesignated	101,654			101,654	100,808
<b>Total Fund Equity</b>	<b>\$ 101,654</b>	<b>\$ 38,651</b>	<b>\$ -</b>	<b>\$ 140,305</b>	<b>\$ 141,591</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 111,880</b>	<b>\$ 46,491</b>	<b>\$ -</b>	<b>\$ 158,371</b>	<b>\$ 151,078</b>

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, 2020**

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2020	JUNE 30, 2019
<b>REVENUES</b>				
Intergovernmental Revenue:				
Planting Contracts	\$ -	\$ 29,844	\$ 29,844	\$ 33,777
Farm Bill	9,514	-	9,514	6,379
State Funds	31,840	-	31,840	34,700
Other Revenue:				
Interest income	1,822	-	1,822	946
Local-Donations	-	-	-	-
Sale of Equipment	-	-	-	-
Total Revenues	<u>\$ 43,176</u>	<u>\$ 29,844</u>	<u>\$ 73,020</u>	<u>\$ 75,802</u>
<b>EXPENDITURES</b>				
Operating:				
Equipment	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Operating services	1,426	-	1,426	1,807
Personal services	55,976	-	55,976	55,811
Supplies	-	11,076	11,076	16,862
Travel	5,828	-	5,828	8,608
Other:	-	-	-	-
Grants:	-	-	-	-
Capital outlay:	-	-	-	-
Total Expenditures	<u>\$ 63,230</u>	<u>\$ 11,076</u>	<u>\$ 74,306</u>	<u>\$ 83,088</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ (20,054)</u>	<u>\$ 18,768</u>	<u>\$ (1,286)</u>	<u>\$ (7,286)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	\$ 20,900	\$ -	20,900	\$ 20,900
Transfers Out	-	(20,900)	(20,900)	(20,900)
Total Other Financing Sources (Uses)	<u>\$ 20,900</u>	<u>\$ (20,900)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 846</u>	<u>\$ (2,132)</u>	<u>\$ (1,286)</u>	<u>\$ (7,286)</u>
Unreserved Fund Balances-Beginning	<u>100,808</u>	<u>40,783</u>	<u>141,591</u>	<u>148,877</u>
Unreserved Fund Balances-Ending	<u>\$ 101,654</u>	<u>\$ 38,651</u>	<u>\$ 140,305</u>	<u>\$ 141,591</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, 2020

	GENERAL FUND				SPECIAL REVENUE			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>								
Intergovernmental Revenue:								
Planting Contracts	\$ -	\$ -	\$ -	\$ -	\$ 33,777	\$ 29,844	\$ 29,844	\$ -
Farm Bill	\$ 6,458	\$ 9,800	\$ 9,514	\$ (286)	\$ -	\$ -	\$ -	\$ -
State Funds	33,235	31,839	31,840	\$ 1	-	-	-	-
Other Revenue:								
Interest	600	1,800	1,822	\$ 22	-	-	-	-
Local-Donations	-	-	-	\$ -	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	\$ 40,293	\$ 43,439	\$ 43,176	\$ (263)	\$ 33,777	\$ 29,844	\$ 29,844	\$ -
<b>EXPENDITURES</b>								
Operating:								
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating services	\$ 1,850	\$ 1,450	\$ 1,426	\$ 24	\$ -	\$ -	\$ -	\$ -
Personal Services	\$ 56,000	\$ 58,000	\$ 55,976	\$ 2,024	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -	\$ -	\$ 17,500	\$ 11,500	\$ 11,076	\$ 424
Travel	\$ 9,000	\$ 5,828	\$ 5,828	\$ -	\$ -	\$ -	\$ -	\$ -
Other:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-	-	-	-	-
Total Expenditures	\$ 66,850	\$ 65,278	\$ 63,230	\$ 2,048	\$ 17,500	\$ 11,500	\$ 11,076	\$ 424
Excess (Deficiency) of revenues over expenditures	\$ (26,557)	\$ (21,839)	\$ (20,054)	\$ 1,785	\$ 16,277	\$ 18,344	\$ 18,768	\$ 424
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	\$ 20,900	\$ 20,900	\$ 20,900	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	(20,900)	(20,900)	(20,900)	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 20,900	\$ -	\$ (20,900)	\$ (20,900)	\$ (20,900)	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ (26,557)	\$ (21,839)	\$ 846	\$ 22,685	\$ (4,623)	\$ (2,556)	\$ (2,132)	\$ 424
Unreserved Fund Balance-Beginning	100,808	100,808	100,808	-	40,783	40,783	40,783	-
Unreserved Fund Balance-Ending	\$ 74,251	\$ 78,969	\$ 101,654	\$ 22,685	\$ 36,160	\$ 38,227	\$ 38,651	\$ 424

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, 2020**

Irvin "Sandy" Dares	\$385
Rebecca Livaudais	\$385
Blaise Pezold	385
H. George Schlorff	385
Thomas Vitrano	350
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	\$ 1,890
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**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**

<b>Purpose</b>	<b>Amount</b>
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	\$385.00
Reimbursements	0.00
Travel	\$458.18
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 6/30/2020  
CRESCENT SWCD  
FINAL—September 22, 2020**

	GENERAL FUND	SPECIAL REVENUE	TOTALS
<b>REVENUES</b>			
<b>Intergovernmental Revenue:</b>			
Farm Bill Funds	\$9,800		\$9,800
State Funds	\$31,839		\$31,839
Revegetation		\$29,844	\$29,844
Planting Contracts		\$0	\$0
Bayouland RC&D			\$0
<b>Other Revenue</b>			
Interest	\$1,800		\$1,800
Local-Donations	\$0		\$0
Miscellaneous	\$0		\$0
<b>Total Revenues</b>	<b>\$43,439</b>	<b>\$29,844</b>	<b>\$73,283</b>
<b>Prior Year Carryover Funds to be used FYE 2020</b>	<b>\$21,839</b>	<b>\$0</b>	<b>\$21,839</b>
<b>Adjusted Total— Revenues &amp; Carryover Funds</b>	<b>\$65,278</b>	<b>\$29,844</b>	<b>\$95,122</b>
<b>EXPENDITURES</b>			
<b>Operating:</b>			
Personal Services	\$58,000	\$0	\$58,000
Travel	\$5,828	\$0	\$5,828
Operating Services	\$1,450	\$0	\$1,450
Supplies	\$0	\$11,500	\$11,500
Equipment	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
	\$0		\$0
<b>Total Expenditures</b>	<b>\$65,278</b>	<b>\$11,500</b>	<b>\$76,778</b>
<b>Total Revenues &amp; Carryover Funds</b>	<b>\$65,278</b>	<b>\$29,844</b>	<b>\$95,122</b>
<b>Less: Expenditures</b>	<b>\$65,278</b>	<b>\$11,500</b>	<b>\$76,778</b>
<b>Difference (To be carried over to FYE 2021)</b>	<b>\$0</b>	<b>\$18,344</b>	<b>\$18,344</b>

Prepared by: Bennie Tate

Date: September 22, 2020

Approved: Rebecca A. Livaudais  
District Board Chairman

Date: September 22, 2020

Approved: \_\_\_\_\_  
State Soil and Water Conservation Commission

Date: \_\_\_\_\_

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$98,837	\$48,124	\$146,961
Funds to be used to balance budget this year	-\$21,839	\$0	-\$21,839
Estimated carryover FYE 6/30/2020	\$0	\$18,344	\$18,344
Transfer from SR to GF	\$20,900	-\$20,900	\$0
<b>Residual left over for future year(s) if needed</b>	<b>\$97,898</b>	<b>\$45,568</b>	<b>\$143,466</b>

The above transfer is made to move some funds of completed SR projects to the GF