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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, Stephen Lensing, Jr, 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, 2019, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

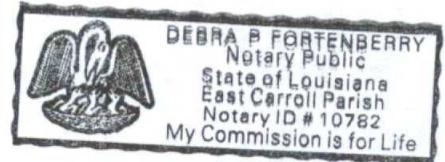
(Complete if applicable)

In addition, Stephen Lensing, Jr, 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, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

[Signature]
Officer's Signature

Sworn to and subscribed before me this 25 day of July, 2019.

[Signature]
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 _____

Please Complete This Section
Officer's Name <u>Stephen Lensing, Jr</u>
Officer's Title <u>Vice 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, 2019

	GOVERNMENTAL FUND TYPE		ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	JUNE 30, 2019	JUNE 30, 2018
<u>ASSETS</u>					
Cash and cash equivalents	\$ 30,768	\$ -		\$ 30,768	\$ 21,942
Accounts Receivable	8,285	-		8,285	4,030
Prepaid Asset	1,275	-		1,275	-
Certificates of Deposit	56,435	-		56,435	55,862
Savings Account	2,621	-		2,621	2,609
TOTAL ASSETS	\$ 99,384	\$ -	\$ -	\$ 99,384	\$ 84,443
<u>LIABILITIES AND FUND BALANCE</u>					
<u>Liabilities:</u>					
Accounts Payable	\$ 4,626	\$ -		\$ 4,626	\$ 3,046
Accrued Compensated Absences	\$ 4,800	\$ -		\$ 4,800	\$ 4,800
Total Liabilities	\$ 9,426	\$ -	\$ -	\$ 9,426	\$ 7,846
<u>Fund Equity:</u>					
Reserved-designated-special revenue		\$ -		-	\$ -
Unreserved-undesignated	89,968	-		89,968	76,597
Total Fund Equity	\$ 89,968	\$ -	\$ -	\$ 89,968	\$ 76,597
TOTAL LIABILITIES AND FUND EQUITY	\$ 99,394	\$ -	\$ -	\$ 99,394	\$ 84,443

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, 2019

	GENERAL FUND	SPECIAL REVENUE	TOTALS (MEMORANDUM ONLY)	
			JUNE 30, 2019	JUNE 30, 2018
REVENUES				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality (319)	-	-	-	-
Farm Bill	27,585		27,585	14,500
State Funds	34,352		34,352	30,844
Other Revenue:				
Interest Income	630		630	376
Flag Sales	50		50	110
Miscellaneous	-		-	-
Total Revenues	\$ 62,617	\$ -	\$ 62,617	\$ 45,830
EXPENDITURES				
Operating:				
Equipment	-	-	\$ -	\$ -
Operating Services	\$1,505		\$ 1,505	1,612
Personal Services	\$43,305		\$ 43,305	41,369
Miscellaneous	\$ -	-	\$ -	-
Supplies	\$ -	\$ -	\$ -	\$ -
Travel	4,436	\$ -	\$ 4,436	\$ 8,818
Other:	\$ -	\$ -	\$ -	\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	\$ -	-	\$ -	-
Total Expenditures	\$ 49,246	\$ -	\$ 49,246	\$ 51,799
Excess (Deficiency) of revenues over expenditures	\$ 13,371	\$ -	\$ 13,371	\$ (5,969)
OTHER FINANCING SOURCES (USES)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 13,371	\$ -	\$ 13,371	\$ (5,969)
Unreserved Fund Balances-Beginning	76,597	-	76,597	82,566
Unreserved Fund Balances-Ending	\$ 89,968	\$ -	\$ 89,968	\$ 76,597

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, 2019

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Intergovernmental Revenue:				
RC&D	\$ -	\$ -	\$ -	\$ -
Water Quality	\$ -	\$ -	\$ -	\$ -
Farm Bill	\$ 14,500	\$ 28,000	\$ 27,585	(415)
State Funds	31,000	34,969	34,352	(617)
Other Revenue:				
Interest Income	378	620	630	10
Flag Sales	100	50	50	-
Miscellaneous	-	-	-	-
Total Revenues	\$ 45,978	\$ 63,639	\$ 62,617	\$ (1,022)
EXPENDITURES				
Operating:				
Equipment	-	-	-	-
Operating Services	\$ 1,625	\$ 1,520	\$ 1,505	15
Personal Services	\$ 41,500	\$ 44,500	\$ 43,305	1,195
Miscellaneous	\$ -	\$ -	\$ -	-
Supplies	-	-	-	-
Travel	\$ 9,000	\$ 4,500	\$ 4,436	64
Other:				\$ -
Grants:	\$ -	\$ -	\$ -	\$ -
Capital outlay:	-	-	-	-
Total Expenditures	\$ 52,125	\$ 50,520	\$ 49,246	\$ 1,274
Excess (Deficiency) of revenues over expenditures	\$ (6,147)	\$ 13,119	\$ 13,371	\$ 252
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)	\$ (6,147)	\$ 13,119	\$ 13,371	\$ 252
Unreserved Fund Balance-Beginning	76,597	76,597	76,597	-
Unreserved Fund Balance-Ending	\$ 70,450	\$ 89,716	\$ 89,968	\$ 252

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, 2019**

Brian Howard	-
George Larry Sanderson	315
Frederick Teddy Schneider	-
Donavon Taves	\$ 280
Francis Lensing Associate	\$ -
Stephen "Bert" Lensing	\$ -
	<hr/>
	\$595
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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	0.00
Housing	0.00
Unvouchered expenses (example: travel advancements, etc.)	0.00
Special meals	0.00
Other	0.00

July 16, 2019

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 6/30/2019 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