

## Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: Crescent Soil & Water Conservation District

Address: P O Box 1782 Luling, La 70070

Telephone: 985-331-9084

Email: rlivaudais@aol.com

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

### AFFIDAVIT

Personally came and appeared before the undersigned authority, Rebecca A. Livaudais (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of Crescent Soil & Water Conservation Di (entity's name) as of 2024 (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; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: \_\_\_\_\_

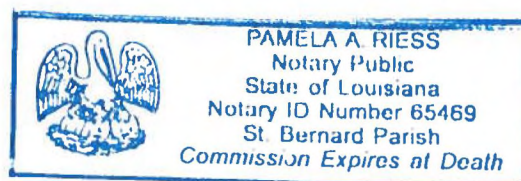
Complete if Applicable: In addition, Rebecca A. Livaudais (officer's name), who duly sworn, deposes, and says that Crescent Soil & Water Conservation C (entity's name) received \$75,000 or less in revenues and other sources for the year ended 2024 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Rebecca A. Livaudais  
OFFICER'S SIGNATURE

Chairperson, SWCD Board  
OFFICER'S TITLE

Sworn to and subscribed before me, this 30 day of September, 2024

Pamela A. Riess  
NOTARY PUBLIC SIGNATURE



Entity Name: Crescent Soil and Water ConservationFiscal Year End: 2024**Statement of Receipts and Disbursements****Statement A**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>RECEIPTS (Provide Brief Description):</b>			
1. State	\$ 30,566.68		\$ 30,566.68
2. Farm Bill	\$ 8,988.00		\$ 8,988.00
3. Interest	\$ 2,077.21		\$ 2,077.21
4. Revegetation	\$ 29,844.00		\$ 29,844.00
5.			\$ 0.00
6. Total receipts (add lines 1 - 5)	\$ 71,475.89	\$ 0.00	\$ 71,475.89
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Personal Services	\$ 61,649.92		\$ 61,649.92
8. Operational Services	\$ 2,442.44		\$ 2,442.44
9. Supplies	\$ 6,653.72		\$ 6,653.72
10. Travel	\$ 4,018.97		\$ 4,018.97
11.			\$ 0.00
12.			\$ 0.00
13. Total Disbursements (add lines 7 - 12)	\$ 74,765.05	\$ 0.00	\$ 74,765.05
14. Change in fund balance ( Lines 6 minus 13)	-\$ 3,289.16	\$ 0.00	-\$ 3,289.16
15. Fund Balance at beginning of year	\$ 125,270.18		\$ 125,270.18
16. Fund balance (deficit) at end of year (Add lines 14-16) -This amount also goes on line 12, Statement B	\$ 121,981.02	\$ 0.00	\$ 121,981.02

Identify the Basis of Accounting, if not using Cash-Basis: \_\_\_\_\_

**NOTE:** If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.

Entity Name: Crescent Soil and Water ConservationFiscal Year End: 2024**Balance Sheet****Statement B**

	<b><u>General Fund</u></b>	<b><u>Other Fund</u></b>	<b><u>Total</u></b>
<b>ASSETS (balances at year-end)</b>			
1. Cash and cash equivalents	\$ 5,692.37		\$ 5,692.37
2. Investments (fair value)	\$ 110,775.45		\$ 110,775.45
3. Office furnishings (Cost of desks, etc)			\$ 0.00
4. Equipment (Cost of fax machine, etc)	\$ 5,513.20		\$ 5,513.20
5. Other (brief description)			\$ 0.00
6. <b>Total Assets</b> (add lines 1 - 5)	<b>\$ 121,981.02</b>	<b>\$ 0.00</b>	<b>\$ 121,981.02</b>
<b>LIABILITIES AND FUND BALANCE (at year-end):</b>			
7. Liabilities (brief description):			\$ 0.00
8.			\$ 0.00
9.			\$ 0.00
10.			\$ 0.00
11. <b>Total Liabilities</b> (add lines 7 - 10)	\$ 0.00	\$ 0.00	\$ 0.00
12. Fund balance (amount from Line 16 on Statement A)	\$ 121,981.02	\$ 0.00	\$ 121,981.02
13. Other			\$ 0.00
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<b>\$ 121,981.02</b>	<b>\$ 0.00</b>	<b>\$ 121,981.02</b>

**Statement C**

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

**Agency Head Name, Title:** Mrs. Rebecca A. Livaudais/Chairperson

<b>Purpose</b>	<b>Dollar Amount</b>
1. Salary	
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	\$ 420.00
10. Reimbursements	
11. Travel	\$ 525.16
12. Registration fees	
13. Conference travel	\$ 584.23
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	\$ 1,529.39

☐ Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

OPERATING BUDGET FOR FISCAL YEAR  
FYE 6/30/2024  
CRESCENT SWCD  
July 8, 2024  
3RD Revision

**REVENUES**

Intergovernmental Revenue:

Farm Bill Funds	\$8,988		\$8,988
State Funds	\$33,100		\$33,100
Revegetation		\$29,844	\$29,844

Other Revenue

Interest	\$2,800		\$2,800
Local-Donations	\$0		\$0
Rentals	\$150		\$150

**Total Revenues**

\$45,038	\$29,844	\$74,882
----------	----------	----------

**Prior Year Carryover Funds to be used FYE 2024**

\$19,462	\$0	\$19,462
----------	-----	----------

**Adjusted Total-- Revenues & Carryover Funds**

\$64,500	\$29,844	\$94,344
----------	----------	----------

**EXPENDITURES**

Operating:

Personal Services	\$58,000	\$0	\$58,000
Travel	\$3,750	\$0	\$3,750
Operating Services	\$2,450	\$0	\$2,450
Supplies	\$300	\$9,540	\$9,840
Equipment	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0
	\$0		\$0

**Total Expenditures**

\$64,500	\$9,540	\$74,040
----------	---------	----------

<b>Total Revenues &amp; Carryover Funds</b>	\$64,500	\$29,844	\$94,344
<b>Less: Expenditures</b>	\$64,500	\$9,540	\$74,040
<b>Difference (To be carried over to FYE 2025)</b>	\$0	\$20,304	\$20,304

Prepared by: Bennie Tate

Date July 17, 2024

Approved: Rebecca A. Livaudais  
District Board Chairman

Date 7-17-2024

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

Date \_\_\_\_\_

	<u>GF</u>	<u>SR</u>	<u>Total</u>
Carryover funds from last year-Actual	\$98,226	\$43,274	\$141,500
Funds to be used to balance budget this year	\$19,462	\$0	\$19,462
Estimated carryover FYE 6/30/2023	\$0	\$20,204	\$20,204
Transfer from SR to GF	\$20,900	-\$20,900	\$0
Residual left over for future year(s) if needed	<u>\$99,664</u>	<u>\$42,578</u>	<u>\$142,242</u>

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